

Abstract Register of Temperature at Boudouge for the year 1861-62.

MONTHS.	AT SUN RISE.			AT 9 A. M.			AT 3 P. M.			AT 10 A. M.		
	Highest.	Lowest.	Mean.	Highest.	Lowest.	Mean.	Highest.	Lowest.	Mean.	Highest.	Lowest.	Mean.
May 1861	85°	75°	80° 84	96°	81°	87° 8	105°	83°	96° 4	57°	72°	81° 4
June	93°	73°	80° 63	91°	81°	86° 08	96½°	82°	85° 05	88°	78°	81° 50
July	81°	73°	78° 64	91°	81°	84° 09	95°	82°	86° 51	84°	77°	80° 42
August	83°	75°	79° 5	89°	81°	85° 2	95°	80°	90° 6	86°	74°	79° 8
September	87°	76°	79° 7	90°	77°	84° 46	96°	80°	89° 73	83°	77°	80° 16
October	82°	65°	74° 74	86°	76°	81°	92°	80°	85° 38	82°	71°	81° 32
November	71°	53°	62° 8	80°	70°	74° 33	89°	75°	81° 37	76°	62°	68° 93
December	65°	52°	56° 64	71°	53°	64° 8	84°	68°	77° 1	80°	59°	66° 37
January 1862	64°	49°	57°	77°	62°	67° 64	82°	72°	76° 03	70°	52°	60° 03
February	73°	53°	62° 10	89°	61°	70° 39	94°	76°	84° 34	89°	57°	69° 59
March	81°	64°	72° 96	86°	76°	80° 96	98°	70°	88° 58	79°	68°	74° 06
April	84°	76°	80° 13	98°	72°	86° 14	105°	80°	95° 79	88°	76°	80° 73



SUPPLEMENT TO The Calcutta Gazette.

WEDNESDAY, AUGUST 6, 1862.

OFFICIAL PAPERS.

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Government of Bengal.

Water Communication between Dacca and Sylhet.

Navigation of the Kosseara River as far as Phenchoogunge.

From T. H. JEWETT, Esq., Commander, Bengal Steamer *Ganges*, to BRIGADIER-GENERAL ST. G. D. SHOWERS, C. B., Commanding Presidency Division,—(dated the 13th June 1862.)

I HAVE the honor to acknowledge the receipt of your demi-official correspondence, dated the 8th March last, addressed to Phenchoogunge (but which came to hand in Calcutta and thereby causing this delay in answering it), calling on me for a report as to the navigation of the Kosseara River as far as Phenchoogunge. In reply, I beg to state that when I was at Dacca in March last, in Command of the Bengal Steamer *Tay*, with the *Konai* T. B., with the Head-Quarters of the 33rd Native Infantry on board, agreeably to your request, I gathered as much information as I could regarding Sylhet being as closely approached

as practicable for the convenience of the Troops, and on enquiry found that Phenchoogunge, a Village on the Kosseara River, was the nearest place commutable that would admit of Steam Navigation; and all that I could surmise from the different reports having a satisfactory appearance I resolved on venturing it. I was glad to find on the fourth day after leaving Dacca that my endeavors were not unsuccessful, as we reached Phenchoogunge without the slightest difficulty, and the return passage to Dacca occupied a space of two days. The least water to be found in this river at the lowest ebb and driest season of the year is, I am informed, nothing under a fathom, I therefore consider the Kosseara River as far as Phenchoogunge perfectly safe and navigable for any class of Steamers with their Flats at present plying the inland Rivers, as the *Tay* with the *Konai* are two Vessels scarcely to be exceeded in length or breadth, and therefore a very good criterion to go by.

I would also beg to add that there would be no necessity for the establishment of a Coal Depot at Phenchoogunge, as Vessels could always carry their own fuel from Dacca to thence and back as the passage occupies a space of six days only.



SUPPLEMENT TO The Calcutta Gazette.

WEDNESDAY, AUGUST 13, 1862.

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Government of India, Home Department.

Port Blair.

Extracts from two demi-official letters from LIEUTENANT-COLONEL R. C. TYTLER, Superintendent of Port Blair, to E. C. BAYLEY, Esq., Secretary to the Government of India, Home Department,—(dated in June 1862.)

I. The road from Aberdeen to Phoenix Bay is now completed, and I am having Cocoanut trees planted in every suitable place on either side of the road—this road is very beautiful—the trees that line the sides are tall, festooned with gigantic creepers, and the intense blue of the Sea within a few yards of it, all add to the beauty of an un-describable scene.

I am now having a road made from Aberdeen to Navy Bay, the distance is about two and a half or three miles, the advantage of this road is obvious; it cuts off entirely a principal shoulder of land and will thus insure the Colony against sudden attacks from the aborigines, for I intend, as this work proceeds, to locate detachments of Convicts along the road, who will clear away and cultivate in front of them. Another great advantage to be gained by this road will be a short cut towards Viper Island, thus insuring an easy communication with that Island in boisterous weather, if desirable.

I have also begun another road from the Phoenix Bay Road to Haddoo and another to branch off from it to Navy Bay; this with any small branching of roads will assist us greatly in our future clearing, and keep up easy and short communications with our several posts.

The Europeans (I allude to the Naval Brigade, Clerks, &c., &c.) are very much in want of a place to resort to for amusement, and as a certain

degree of exercise is essentially necessary for the preservation of health, I have commenced a road which is to go all round Ross Island along the beach above high water mark. This will give an excellent road of nearly three miles in length, besides which it will be of great use for hackeries to assist in removing timber or conveying coral for lime or ballast for ships.

I am having all the Cocoanut and Nutmeg trees planted out; we have a great many, and it is necessary to do so during this rainy season if possible.

The Convict Hospital on Ross Island is progressing, but I fear much it will take some time before it is finished.

I find it necessary to establish a Bazar Chowdry on Ross Island, to regulate under my orders the sale of the Settlement produce; for this purpose I have selected a man from the Tootydars, and appointed another also on Viper Island.

The armed Police as well as the whole of the Convict Police require a European to look well after them, and to see that their arms, accoutrements, &c., are kept clean and in an efficient state. For this purpose I have placed one of the European Convicts in charge of them; it is impossible to trust Natives with this duty.

It is very necessary that proper sheds and houses should be built (as many as possible) for the Settlement. Bearing this object in view, I am devoting all I possibly can to this very important point, and trust to do a good deal.

I shall feel much obliged if more cool European Convicts are sent to me; I desire them, for they afford me great assistance in looking after the several works. I find more is done under their superintendence than when Natives look after the labouring Convicts.

I should like more Native Convicts, male and female, to be sent, for as I go on clearing from Aberdeen to Navy Bay they will be required to

clear spaces for cultivation as well as to occupy posts on the road.

I would feel much obliged if you would kindly direct a large supply of vegetable and other seeds to be sent to the Settlement; this would be very desirable; and if a good supply of the following fruit trees* were sent, it would be to the advantage of the place.

* Leichees.
Umra.
Bare.
Jumrool, pink and white.
Date, Palm.
Tal, Palm.
Loquatt.
Noona Atta.
Rose Apple.
Alligott Pear.

I find that elephants are of the greatest importance, in fact the work cannot be satisfactorily done without them. The large logs are with the greatest difficulty moved by men, and are with the greatest ease dragged by elephants. I have written to you officially on this subject. With six or eight elephants the clearing of the ground would go on most rapidly. If a portable Saw Mill could be procured and sent to me it would be of great service, I mean one that could be dragged by one elephant; in this case planks and timber for various purposes could be cut without the trouble of sending them across to Chatham Island, which latter place could be employed for the heavier description of wood-work.

I beg you will not lose sight of the regularity requisite for our Mails, and if possible secure for us a communication with Calcutta twice every month. It would be of great importance in every way to the Settlement. I would dwell longer on this subject, but refrain from doing so, feeling assured that you are perfectly aware of the importance of the subject.

I am most anxious to establish model Farm, and to place a European in charge of it. I feel convinced that if properly arranged and managed, we will be able to render it of great use to the Settlement, and perhaps the means of securing for us a good supply of meat of various kinds. I wish very much you would kindly send me

† Turkeys.
Guinea Fowls.
Rabbits.
Fowls.
Ducks.
Geese.

a few pairs of the following live stock.† I would also like to introduce some sort of useful pony; if a stallion and a couple of mares of a good strong breed could be sent, I think we might soon get up a sufficient number for the use of the Settlement, and if a male and two female Asses of the breed which they have at ADEN and CAIRO could be procured, I am convinced they would do well here; the small Ass such as we have in Bengal is too inferior an animal to solicit, and should any be introduced the best should be sent; they would be of great use to the Islands, &c., &c.

It is astonishing how well everything that is planted thrives here; the Cotton plants are most luxuriant and will soon be productive of abundance of Cotton; I will take every opportunity for increasing this valuable plant.

I intend to mark off a piece of ground for a garden expressly for the men of the Naval Brigade; this will give several of them good wholesome employment, and be the means no doubt of supplying them with a good stock of vegetables throughout the year.

I find that where the Mungrove trees and other vegetable productions on the Sea beach have been cut-down, that the Sea encroaches rapidly and

destroys the land. In future, I will protect a belt of these trees, clearing spaces beyond a certain* given number of yards from the beach.

In all my clearings, I shall do all I can to save the gigantic stately trees of these fertile Islands, clearing away all the brushwood and second class (in size) timber trees; this will prevent the unsightly barren appearance caused by a total clearing and cutting of timber trees.

I adopt the precaution of planting trees along the sides of the roads that are in process of making, particularly the Cocanut, thus making this portion of our work doubly useful as well as ornamental.

The Convicts seem well behaved, obedient, respectful, and do all they can to work and give satisfaction; it is quite a pleasure to have such willing people to superintend and look after.

I attach a Statement from the five Convicts that escaped from Viper Island on the 10th of May and returned on the 22nd of May; these men came from Calcutta on the 2nd February 1862; they have had a good lesson; their personal appearance shews the miserable* plight they have been in, and emaciated state they have been reduced to.

I trust some arrangement will be made for Clergyman. We have now a great many Europeans and Christians in the Settlement, and I feel it my bounden duty to bring this prominently to your notice.

We have now in this Settlement 2,264 Native Convicts of all sorts, and it is hoped that more may be sent, for we need any number that can be spared, there being work in abundance for them.

From the Convicts we have I have selected eight boys and have made them over to the Carpenter and Blacksmiths' shops under charge of Lieutenant Hellard, with a view of having these boys taught and brought up in those trades for the future benefit of our Settlement, as well as for their own personal benefit, should they ever hereafter be released. Instead of being helpless outcasts they will have a profession to fall back on, and perhaps become useful members of society.

A Semaphore is erected on Ross Island, but then it is only a very temporary thing, and it would be advisable to have a good one not only on Ross Island but also on Chatham and Viper Islands. If any of the old Calcutta or Diamond Harbour Semaphore apparatus could possibly be obtained and sent to us, it would be of the greatest service to us; the distance and difficult means of communicating with the several islands in bad weather would then be entirely overcome.

Statement of Convicts.

Dhun Sing,	No. 5356	...	Received from Ragnauth, Adjoodia, Ghunsam,
Kalee Den,	" 5359	...	
Ragnauth,	" 5403	...	
Adjoodia,	" 5388	...	
Ghunsam,	" 5426	...	2nd February 1862.

We escaped from Viper Island on the 10th of May 1862, and returned in the state you see us on the 22nd of May, and we declare that the following statement is true. The way we escaped was this: we took three plantain trees, tied them together and thus made a raft of them; on this we placed our blankets and clothes and swam across to the main land pushing the raft before us; we took no food; we travelled about the jungle for seven days; we landed on the land to the north of Viper Island and went a short distance to the north,

then struck off to the west, and on the seventh day reached the seashore; it was a dense jungle the whole way; we found great quantities of paun leaves to eat, and a yellow sub-acid fruit with two or three stones in each; we had nothing else to eat; when we reached the shore we found dried coconuts that had been washed ashore by the waves; we ate them, but they were very few; we went along the seashore in a northward direction for a day and a half, when we saw four canoes fastened to the shores; the tide was out, we saw no men near the canoes so we went to them, but the moment we reached the boats about twenty or twenty-five men armed with bows, arrows, and small knives rushed out on us threatening to destroy us; we did not attempt to fly, but stood with our hands in a supplicating position; they spared our lives, but tore our clothes off our backs; they snatched every thing we had away from us, throwing away most of the things but keeping all the iron they could get; they broke our rings with stones, then two men pulled them open and off our feet; their women and children now gathered round us, we were then taken to their huts, they were very ordinary temporary looking sheds; they were near the canoes, and close to the beach, out of the jungle, but concealed from our view at first by high land; some women were cooking in curious shaped utensils, they brought us pounded meat to eat, but we would not eat it, on which they told us by signs that we were to go back the way we had come; they were all laughing and appeared very merry, and the men tried to jump on our backs; two of them got or rather tried to get on each of our backs; their weight threw us down; they then took us to the beach and motioned to us to return the way we had come. When we began to re-trace our steps they began to pelt us with stones; we now from fear ran, and they after us; we fell down in the water, but continued trying to escape; they followed pelting us with stones and laughing, and seemed to be enjoying a good joke. A little boy of about twelve years of age poked an arrow with his hand into Adjoodia's shoulder; he did it out of fun, they followed us about a hundred yards. We fell in with the Savages about 9 A. M. and left them in an hour. We now kept along the beach and the next morning entered the jungle, and in about five or six days reached the shore opposite Chatham Island and from there called for help,

* *Lecches.* the jungles are infested with blood sucking* insects, and were a source of great annoyance to us. On our return to the Settlement we came to a flat* piece of ground considerably more than fifty beegahs in length; this flat land was surrounded by high land; it was clear of timber jungle, but covered with brushwood. We think this flat land is about twelve miles from here.

II. Many of the women prisoners sent to this Settlement, and not desiring to marry, have begged permission to maintain themselves in

various ways, and to become self-supporting Convicts; they wish to become grain grinders, vegetable sellers, tailors, &c., &c. I see no objection to this arrangement, and I have granted them the same privileges that the male Convicts possess in this respect, and trust it may prove of benefit to the Settlement, and particularly so if any of them will rear poultry, the latter being of great importance.

2. I find it necessary to make a slight alteration in the present disposal of the Convicts at the Settlement, so as to establish a plain and simple plan for the management of the Settlement and easy to understand. The plan I will adopt is this,—to have a specified given number of men for each post with their proper proportion of Gangsmen, &c., &c.; these men to be permanent, and not to shift about from one place to another; by this means we shall know exactly the number of men at each post, and the exact quantity of work reasonably to expect from each. I will confine myself to 400 Convicts for each post, as this number of men constitute a gang according to the existing system, and allow of a certain proportion of Gangsmen, &c., &c.; thus Ross Island will have 800 men or two gangs; Aberdeen 400; Chatham and Huddoe 400; and Viper Island will be a sort of Depôt. I will keep each post distinct from the other, and not all clubbed up as they now exist, which renders it difficult to manage and difficult to understand; and as I go on clearing and can shelter my Convicts properly at other posts and can provide for and admit of another 400 men I will do so, and take them from Viper Island: this latter place will be, if I may so term it, a sort of Convict Depôt.

We require cloth for sale on our Island; the little sold sells at a very high price; people on small means cannot buy at all; how to overcome this evil I cannot tell, unless we open a Convict shop. I could indent on Calcutta for articles certain of selling, fix a price so as to insure against any loss, and adopt every precaution to prevent monopoly. I will give this subject every thought, and address you again on the matter.

The Steamer *Arracan* from Moulmein arrived at 11 A. M., 10th June. She has brought some of our letters from Moulmein. I will send by her some of our quarry stones or specimens for the Light-house now building on the Algnada Reef. I have sent men to cut three slabs for submission to Calcutta.

A good many marriages have taken place lately on the Island amongst male and female life Convicts, according to the rules of the Settlement, the man and woman solemnly declaring that, in the event of one or the other getting a remission of their sentence, they will not leave the Settlement on any consideration, nor desert their wives and families: these marriages are productive of much good and comfort to the Settlement, the married couple settling down to domestic peaceful occupation. I am therefore desirous of encouraging it as much as possible, seeing however that this great indulgence is not abused.



SUPPLEMENT TO The Calcutta Gazette.

SATURDAY, AUGUST 16, 1862.

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Government of India, Home Department.

Cultivation of the Neilgherry Nettle.

From the Government of Fort St. George, to the Right Hon'ble the Secretary of State for India,—(No. 46, dated 25th July 1862.)

IN continuation of our letter dated 24th June 1862, Nos. 177-78. Proceedings of Government, 12th May 1862, No. 36, we forward the further papers noted in the margin respecting the Neilgherry Nettle.

2. You will observe from our Proceedings of 12th June 1862, No. 1296, that the cultivation of the Nettle has been carried on by Mr. McIvor for a period of five years, and that the produce which has been submitted to Dr. Royle and Mr. Dickson, in England, has received favorable mention. Samples of the fibre have also been forwarded to the International Exhibition of 1862.

From W. G. McIVOR, Esq., Superintendent, Government Chinchona Plantation, to P. P. HUTCHINS, Esq., Acting Deputy Secretary to Government, Fort St. George,—(dated Ootacamund, 26th June 1862, No. 15.)

WITH reference to the Order of Government, No. 1296, I have the honor to inform you that I forwarded to the Board of Revenue, on the 12th April 1862, a brief Report on the cultivation of the Neilgherry Nettle, a copy of which I beg to enclose for the information of Government.

Report on the Neilgherry Fibre producing Nettle, Urtica Heterophylla.

IN compliance with the Order of Government, Revenue Department, under date the 28th February, No. 436, paragraph 3, I have the honor to submit the following brief remarks on the cultivation of the Neilgherry Nettle and preparation of the fibre.

2. *Cultivation.*—The Neilgherry Nettle has been described as an annual plant, it has, however, proved at least in cultivation to be a perennial, continuing to throw out fresh shoots from the roots and stems with unabated vigor for a period of three or four years; the mode of cultivation, therefore, best suited to the plant is to treat it as a perennial by sowing the seeds in rows at fifteen inches apart, and cutting down the young shoots for the fibre twice a year, viz., in July and January. When planted in rich, damp soil the shoots cut in July will generally average 4 feet in height, while the shoots cut in January will average from 5 to 6 feet in height. The soil best suited to the growth of this plant is found in ravines which has received for years the deposit of alluvial soils washed down from the neighbouring slopes. In cutting off the first shoots from the seedling crop about six inches of the stem is left above the ground, this forms "stools" from which fresh shoots for the succeeding crops are produced; after each cutting the earth is dug over between the rows to the depth of about eight inches, and where manure can be applied it is very advantageous, when dug into the soil between the rows with this operation; when the shoots have once begun to grow no farther cultivation can be applied, as it is quite impossible to go in among the plants owing to their stinging property. The plant is indigenous, or growing wild all over the Neilgherries, at elevations varying from 4 to 8,000 feet, and this indicates the temperature best suited to the perfect development of the fibre.

3. *Produce per acre.*—From the crop of July an average produce of from 450 to 500 lbs. of clear fibre per acre may be expected. Of this quantity about 120 lbs. will be of a very superior quality, this is obtained from the young and tender shoots, which should be placed by themselves during the operation of cutting. The crop of January will yield on an average 6 or 700 lbs.

per acre, but the fibre of this crop is all of a uniform and somewhat coarse quality owing to the shoots being matured by the setting in of the dry season in December. It might, therefore, be advantageous, where fine quality of fibre only was required, to cut the shoots more frequently, probably three or four times in the year, as only the finest quality of fibre is produced from young and tender shoots.

4. *Preparation of the Fibre.*—Our experiments being limited our treatment of the fibre has been necessarily very rude and imperfect, as in this respect only in extensive cultivation can efficient appliances be obtained.

5. The inner bark of the whole of the plant abounds in fibre, that of the young shoots being the finest and strongest, while that of the old stems is comparatively short and coarse, but still producing a fibre of very great strength, and of a peculiar silky and woolly-like appearance, and one which no doubt will prove very useful in manufactories.

6. For cutting down the crop fine weather is selected, and the shoots when cut are allowed to remain as they fall for two or three days, by which time they are sufficiently dry to have lost their stinging properties; they are, however, pliable enough to allow of the barks being easily peeled off the stems and separated from the leaves; the bark thus taken from the stems is tied up in small bundles and dried in the sun if the weather is fine, if wet, it is dried in an open shed with a free circulation of air; when quite dry the bark is slightly beaten with a wooden mallet, which causes the outer bark of that in which there is no fibre to break and fall off. The fibrous part of the bark is then wrapped up in small bundles and boiled for about an hour in water to which a small quantity of wood ashes has been added, in order to facilitate the separation of the woody matters from the fibre; the fibre is then removed out of the boiling water and washed as rapidly as possible in a clear running stream, after which it is submitted to the usual bleaching process employed in the manufacture of fibre from flax or hemp.

Government of India, Public Works Department.

Progress Reports of Plate-laying in the Eastern Bengal and the Calcutta and South-Eastern Railway.

From Acting Chief Engineer, Eastern Bengal Railway, to the Agent,—(dated 31st July 1862.)

In reply to the Deputy Consulting Engineer to the Government of Bengal's letter No. 1680 of 28th instant, with your Office docket, No. 1005, attached,

I have much pleasure in submitting the following Statement, which contains the information desired by the Government Officer:—

	Miles.
Length of Permanent way completed on the 15th December 1861 ... }	21.
Length of Permanent way completed from 15th December 1861 to 15th July 1862, being seven months ... }	76
	97
The remaining thirteen miles is already linked in and will, in all probability, be completed during the next month ... }	13
	—
Total length of Railway ...	Miles 110.

Memorandum by the Agent, Calcutta and South-Eastern Railway Company,—(dated 2nd August 1862.)

With reference to the Deputy Consulting Engineer's letter No. 1681 of the 28th ultimo, the undersigned has the honor to forward the accompanying copy of a Statement furnished by the Chief Engineer of the progress made in Plate-laying for the month of June last.

CALCUTTA AND SOUTH-EASTERN RAILWAY.

PROGRESS REPORT of Plate-laying for the month ending 30th June 1862.

Stations or fixed points.	Total distance.	Linked in.	Complete.
Calcutta 10 Mutlah.	28 Miles.	All except 1,100 feet across Pyallee.	21 miles (a small portion has not yet the full quantity of ballast.)

(Sd.) HENRY BOLDEN,
Chief Engineer.



SUPPLEMENT TO The Calcutta Gazette.

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Government of Bengal.

Report on the Police Administration of the Suburbs of Calcutta for 1861-62.

From S. WACHOFF, Esq., C. B., Commissioner of Police, Calcutta, to the Secretary to the Government of Bengal,—
(dated the 24th June 1862)

I HAVE the honor to submit, for the information of the Hon'ble the Lieutenant-Governor of Bengal, the accompanying Statement of Crime reported to have been committed in the Suburbs of Calcutta during the year 1861-62.

2. The Suburbs extend from Ballee Khal and Barnagore, on the north, to the Botanical Gardens and the end of Garden Reach, on the south, and from the Salt Water Lake, on the east, to a distance of one to two miles to the west of the River Hooghly, on the west.

3. I had charge of the Suburbs to the east of the River Hooghly during the whole year, but took over the Howrah Division only on the 9th July. I have reported so fully on the organization of the Police in my letter No. 172 of the 17th February last, to your address, that I shall not here allude further to the subject, but proceed at once to remark on the various descriptions of crime which occurred during the year.

4. MURDER.—There were two murders reported. The first was that of a woman, Mungla Dassee, aged about sixteen, by her husband, Mudoosoodun Kurmokar. It appears he had an intrigue with

his sister-in-law, a widow, and his wife having discovered it, watching her opportunity, locked him up with the widow. When the door was at length opened he seized a crow-bar, murdered his wife, and fled. This was on the 20th September 1861. The Police traced him out and arrested him, and he was executed on the 13th January 1862.

The second was that of a woman of the Town, who was murdered at Bhowanipore on the night of the 6th March 1862, and property stolen from her house valued at Rupees 73-12. From the circumstances of the case it was evident that she had been visited by some person during the night who had gagged and murdered her with a bill-hook. No trace has ever been found of the murderer. She was a woman of intemperate habits, and about three years previous had been drugged and robbed of all her property in the same house and no trace was obtained of the offender. I am afraid, as I have often before remarked, that the practice of murdering women of the Town for the sake of their ornaments is very common, perhaps more so than is generally supposed, and the Police are almost invariably unsuccessful in their efforts to bring the perpetrators to justice. The entry of strange persons to the houses of these women, and their departure at extraordinary hours, is not considered suspicious, and consequently long before the murder is discovered the murderer is far beyond the reach of the neighbouring Police.

5. CUTTING AND WOUNDING, ARSON.—The cases of "Cutting and Wounding" call for no

particular remark, and in those of "Arson," where every person arrested was acquitted, I can only say that it is very doubtful if any of the fires were the work of incendiaries.

6. **DACOITY.**—I had one case of Dacoity during the year. It took place last September in the house of a Pawnbroker near Tallygunge, standing by itself and close to the boundary of the Suburbs. Property valued at Rupees 2,594, consisting almost entirely of pledged goods, was robbed: the owner of the house was wounded and the robbers got clear away. Mr. Mylan, the Superintendent of the Division, and some of my best Native Officers were set to work, and, although not one of them had ever before seen a house where a Dacoity had been committed, in the course of about a fortnight obtained a clue, by following which they arrested the greater portion of the gang, who belonged to Calcutta and to the Hooghly and Howrah Districts, and recovered a considerable part of the property. Fifteen men were concerned in this Dacoity, of whom ten were convicted. The rest made their escape out of the neighbouring Districts. In this case a very well known Calcutta Receiver, on whom I had had my eye for many years, was convicted on the clearest evidence and sentenced to sixteen years' imprisonment. There can be no doubt of some of the old Suburban Police, who had remained on the Establishment, conniving at this Dacoity; but, with this exception, I was well pleased with the result. This case proved the advantage of the union of the Calcutta with the Suburban Police. Before this took place there would have been considerable difficulty in arresting those of the Dacoits who lived in Calcutta, whereas, in the present instance, some of the best Calcutta Officers assisted those of the Suburbs, and the arrests were made without delay or difficulty.

7. While on the subject of this Dacoity, I may as well refer to another case, although it is more intimately connected with the Calcutta Police. I had for a long time been aware that there was a powerful gang of Dacoits which used to go every month from Calcutta and the neighbourhood on the river and into the Soonderbunds for the purpose of Dacoity. They were about eighty in number. I knew most of their names, and I discovered that some went to their houses in Furreedpore, and, while some went out to rob, the others remained in their lodgings looking out for fresh victims. The strange part of the matter was that, although I could always find out when they left Calcutta, I never could discover how or when they returned. At last I discovered that, instead of coming back by water, they were in the habit of engaging carriages

at the Canal and, so returning unobserved, taking their booty at once to Ballee and Cossipore, where it was immediately disposed of. My Police arrested a number of the gang, recovered a quantity of stolen property, and found their boats, which they had scuttled and sunk to prevent their being discovered by us. The case was made over to the Dacoity Commissioner, and I believe several have been convicted; but, before the proceedings of their gang were thus put a stop to, the injury caused by them to persons travelling by boat must have been immense.

8. **BURGLARY.**—I was perfectly startled on taking charge of the Suburbs to find the enormous number of Burglaries committed every where in the course of each month without the slightest success on the part of the Police in arresting the perpetrators, and the worst of the matter was that evidently many were never reported, and in those that were the majority of the persons robbed declined to prosecute. It is true that few of the Burglaries were of a very heavy nature, but still it was most discreditable to the Police that robbers should dig holes in houses large enough to carry out chests and convey them clear away. But the same state of things prevailed in Calcutta not many years ago; a dozen Burglaries in one night was then a common event, whereas now they are almost unknown.

9. My great efforts were directed towards preventing the concealment of the crime, and during the year no less than 223 were reported, in which property, valued Rupees 6,893, was stolen, and Rupees 1,339, or one-fifth, recovered. Eighty men were convicted of Burglary, and sixty-six of lurking, nearly all of the latter being old offenders, about to commit Burglary.

10. In the Howrah Division alone 102 Burglaries were reported, in which Rupees 457, out of Rupees 1,266 stolen, were recovered. It is difficult to make a comparison with former years; but supposing the same number of Burglaries were committed the previous year as in this, and I cannot think they were less numerous, I have ascertained that of property valued at Rupees 3,006 only Rupees 18 were recovered and six persons convicted.

11. The old Police seemed to be utterly helpless with regard to this crime. Haneef Khan, the best Darogah in the Lower Provinces, told me he could do nothing with them, and that he could not make out where the Burglars came from, and where they went; that in fact they seemed to rise out of and sink into the ground.

12. But although we have not put down the crime of Burglary, I believe we have, to a certain extent, obtained the confidence of the people, and we have discovered a very curious state of affairs regarding the perpetrators of this crime, resembling, in many respects, what existed previous to the commencement of the Dacoity Commission in 1852.

13. I have no hesitation in saying, after very careful and diligent enquiry, that in those Districts where the Dacoity Commissioner has worked with the greatest vigor Burglary has increased in nearly the same proportion as Dacoity has decreased. Dacoits have become Burglars and taken to a trade which is much less dangerous and quite as profitable. The Gwallas of Jehanabad, in the Hooghly District, and the Nuddea Bedgas, men with whom I have been acquainted for many years as Dacoits, now come before me as Burglars. There are gangs of them in Calcutta and elsewhere constantly robbing and plundering, only, instead of being collected in twenties as formerly, they are now associated in small parties of two and three.

14. I am perfectly certain we shall be as successful in checking Burglary in the Suburbs as we have been in Calcutta. In the Chitpore Division alone Mr. Littlemore, who is a most energetic Officer, has, in forty six Burglaries, succeeded in procuring the conviction of forty-four Burglars, and in the other Divisions their haunts are tolerably well known to my Police Officers.

15. THEFT.—There is nothing among the cases of Theft which calls for any particular remark, except that about half of the whole of the property stolen was taken from houses within the premises of the Ex-King of Oude and in their immediate neighbourhood. In my letter No. 956, dated the 1st November 1861, I brought to the notice of the Lieutenant-Governor the discreditable state of affairs prevailing in Garden Reach. I am happy to state that the remonstrance addressed to the Ex-King has had the best effect. The dependants and others residing with him are kept in better order. Many of the scoundrels who lived there have quitted Garden Reach, and every assistance is given to the Police.

16. During the year 5,185 persons passed through the hands of the Suburban Police, of these twenty-six were convicted and eight acquitted at the Sessions; 4,160 convicted and 991 acquitted by the Magistrate. Property valued at Rupees 58,168-1-6 was robbed and stolen, of which Rupees 19,021-8-8, or nearly one-third, were

recovered. I trust these results will be deemed satisfactory to the Lieutenant-Governor.

17. I have to express my obligations to the Magistrates of the 24-Pergunnahs and Howrah for the co-operation and assistance they have invariably afforded me in extending the Calcutta Police system to the Suburbs. It was looked on with disfavor at first by the people, and was opposed by the Officers of the Court, the Native Mooktears, and, I am sorry to say, by some of the subordinate Magisterial Officers. It is now liked by the people generally, as is proved by the enormous number of applications of every description made daily to the various Police Stations, and, with the aid of the District Magistrate, the whole machinery moves on without jar or hindrance.

18. My own impression is that my superintendence might be extended without difficulty and expense to the large Towns, such as Serampore and Hooghly, and even up both sides of the river for twenty or thirty miles. Calcutta is the Head-Quarters of nearly all the serious crime committed within that radius. There are hundreds of professional thieves, the swell mob of Calcutta, who go regular tours in the interior, and these men are quite unknown to the Mofussil Police. Indeed, they assume so many disguises, and many of them have such an air of respectability and wealth, as to be able to deceive all but the most experienced. Some months ago I sent three detective Officers to a great festival held near Calcutta, where they found more than sixty of this class who would, no doubt, have made a glorious harvest had they not been prevented. In the same manner they go where large bodies of people are congregated, besides travelling singly all over the country.

19. The success of this system of Police must, of course, depend much on the Superintendents of Divisions, and I attribute any which may have attended its introduction to the Suburbs to the exertions and good conduct of Superintendents Littlemore, Mylan, and Percy, who have all given me much satisfaction during the year. The European and Native Officers have generally conducted themselves well, but it is no easy matter to procure men fit to be Native Constables. Nearly the whole of the old Chowkedars have left the Suburbs, and, although I transferred a considerable number from Calcutta, there are many in the service who are raw and of very little use for Police purposes. Time, however, will overcome this, and in a year or two the men will learn their duties and become efficient Officers.

Abstract Statement of heinous and other Crimes ascertained to have been committed in the Suburbs of Calcutta during the official year 1861-62, exhibiting the number of persons apprehended, the number committed to the Sessions for trial, the number convicted or released by the Sessions Court and the Magistrates, and the computed value of property stolen and recovered.

DESCRIPTION OF CRIMES.	Number of cases of all descriptions ascertained by the Police or otherwise.	Number of cases brought to trial.	Number of persons apprehended.	Released by the Commissioner without trial.	Committed to the Sessions.	HOW DISPOSED OF.				Under examination at the end of the month.		Computed value of property stolen.	Computed value of property recovered.
						By Sessions Court.		By Magistrates.	In Jail.	On Bail.			
						Convicted.	Aquitted.						
1 Murder	1	1	1	0	1	1	0	0	0	0	0	0	0
2 Cutting and Wounding	6	6	8	1	2	3	0	0	0	0	0	0	0
3 Arson	5	5	11	0	3	0	0	0	0	0	0	0	0
4 Mischief by fire	1	1	1	0	0	0	0	0	0	0	0	0	0
5 Dacoity	1	1	12	0	13	10	2	0	0	0	0	0	0
6 Burglary	223	54	108	16	6	4	1	0	76	11	0	2,594 10 6	2,212 6 0
7 Thefts	1,010	643	1,086	200	2	2	0	0	618	266	0	6,893 12 4	1,330 12 6
8 Attempts at Burglary	87	2	4	3	0	0	0	0	1	0	0	48,678 10 10	15,460 6 2
9 Attempts at Theft	5	4	5	1	0	0	0	0	4	0	0	0	0
10 Receiving stolen goods	10	10	11	0	3	2	1	0	5	0	0	0	0
11 Having in possession stolen goods	40	30	50	16	0	21	13	0	0	0	0	0	0
12 Obtaining goods under false pretences	14	12	21	1	0	0	0	0	15	5	0	0	0
13 Embezzlement	4	3	7	0	0	0	0	0	5	2	0	0	0
14 Larceny	66	57	97	10	0	0	0	0	68	21	0	0	0
15 Counterfeiting Coin	1	1	1	0	1	1	0	0	0	0	0	0	0
16 Having in possession base or diminished Coin	1	1	1	0	1	1	0	0	0	0	0	0	0
17 Poisoning Cattle	1	1	1	0	0	0	0	0	0	0	0	0	0
18 Child Stealing	1	1	3	0	2	2	0	0	0	1	0	0	0
19 Rape	1	1	4	0	2	2	0	0	0	0	0	0	0
20 Sodomy	1	1	1	0	0	1	0	0	0	2	0	0	0
21 Torture	4	4	4	0	0	0	0	0	0	1	0	0	0
22 Administering drug with intent to do grievous bodily harm	3	3	4	0	0	0	0	0	3	1	0	0	0
23 Cheating	1	1	1	0	0	0	0	0	1	0	0	0	0
24 Post Office cases	1	1	1	0	0	0	0	0	1	0	0	0	0
25 Enticing away girls for prostitution	1	1	1	0	0	0	0	0	1	0	0	0	0
26 Assault and Battery	3	3	10	0	0	0	0	0	4	0	0	0	0
27 Begging alms in Public Street	131	127	231	13	0	0	0	0	184	34	0	0	0
28 Drunk and riotous	14	11	16	4	0	0	0	0	10	2	0	0	0
29 Driving vehicles furiously	1,392	1,382	2,122	17	0	0	0	0	1,980	125	0	0	0
30 Ditto ditto without having them registered	42	46	61	0	0	0	0	0	44	7	0	0	0
31 Police Officers asking for or taking unauthorized reward	2	2	2	0	0	0	0	0	1	1	0	0	0
32 Assaults on the Police	10	8	14	1	0	0	0	0	9	4	0	0	0
33 Resisting Police Officers while in the execution of duty	56	58	131	24	0	0	0	0	81	26	0	0	0
34 Police Officers withdrawing from service without due notice or permission	6	6	7	0	0	0	0	0	6	1	0	0	0
35	4	4	4	0	0	0	0	0	4	0	0	0	0



SUPPLEMENT TO The Calcutta Gazette.

SATURDAY, AUGUST 23, 1862.

OFFICIAL PAPERS.

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Government of India, Public Works Department.

Plate-laying in the Benares and Agra Districts during the Month of July 1862.

EAST INDIAN RAILWAY, NORTH-WESTERN PROVINCES.

Benares District.

STATIONS.	Total distance, Miles.	Linked in Miles	Completed, Miles.	REMARKS.
Kurumnassa River to Guhmer Station ...	4.13	4.13	4.13	
Guhmer Station to Dildarnuggur Station...	9.79	9.79	9.79	
Dildarnuggur Station to Zameniah ...	8.43	8.43	4.43	
Zameniah to Sukuldeah ...	16.17	14.41	12.54	5½ Miles not ballasted. Ballast being led.
Sukuldeah to Mogulsurai Junction ...	11.33	1.55	1.36	
Mogulsurai Junction to Benares Terminus...	6.13	...	...
	55.98	38.31	36.25	
Sidings ...	6.95	...	...	No points and crossings.
Total ..	62.93	38.31	36.25	

(Sd.) GEORGE SIBLEY,
Chief Engineer.

EAST INDIAN RAILWAY, N. W. P.

• *Agra District, Main Line B.*

STATIONS.	Total distance, Miles.	Linked in Miles.	Completed Miles.	REMARKS.
Junction to Burhun Station ...	8.87	8.87	8.87	
Burhun Station to Jaleysur Road Station	8.14	8.14	8.14	
Jaleysur Road Station to Hattras Road Station ...	12.40	9.60	9.37	Stopped by want of Sleepers. Some since arrived at Cawnpore.
Hattras Road Station to Palee Station ...	10.10	...	...
Palee Station to end of District ...	4.89	...	...
	44.40	26.61	26.38	
Sidings ...	2.05	.30	.30	No points and crossings.
Total ...	46.45	26.91	26.68	

(Signed) GEORGE SIBLEY,
Chief Engineer, N. W. P.



SUPPLEMENT TO The Calcutta Gazette.

WEDNESDAY, AUGUST 27, 1862.

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Government of India, Public Works Department.

Public Works Budget for 1862-63.

Proceedings of the Right Hon'ble the Governor General of India in Council, under date the 31st July 1862.

READ the following Papers :—

Read the Budgets of the Department of Public Works for 1862-63 from Madras, Bombay, Bengal, North-Western Provinces, Punjab, Straits Settlements, Oudh, Central Provinces, British Burmah, Hyderabad, Mysore, the Minor Administrations (*Ajmere, Coorg, Central India, Rajpootana, and Port Blair*), and the Budget Estimate of the Post Office and Electric Telegraph Department for Public Works expenditure.

Financial Department Extract No. 11950, dated 26th September 1861.

Public Works Department Circular No. 97, dated 30th October 1861.

Public Works Department No. 4252, dated 2nd December 1861, to Resident, Hyderabad.

Public Works Department No. 254, dated 18th January 1862.

Financial Department Extract No. 3602, dated 27th May 1862.

Report No. 8335½ of the Military Finance Department on expenditure on Military Works in the Public Works Budgets.

The original Imperial assignment for the year 1862-63, on account of Public Works (Financial Resolution No. 11950, dated 26th September 1861,) was 367½ lakhs. To this has since been added 20½ lakhs, making in all 388 lakhs. But, besides the charges for Public Works proper, this sum has to meet, first, the cost of land supplied for Guaranteed Railway and other Companies, and the charge for Government control; second, the outlay for construction of the Electric Telegraph,

and certain Post Office charges may also have to be provided for.

2. The charges for these Railway purposes amount approximately to 13½ lakhs; for the Telegraph and Post Office to 9½ lakhs; in all 23 lakhs. This leaves for actual distribution for Public Works 365 lakhs from Imperial Funds, exclusive of the grants from the 1 per cent. Income Tax Fund, and of the Local Funds, which will be separately referred to hereafter.

3. The original distribution of the first assignment of 367½ lakhs, (Department Public Works Circular No. 97, dated 30th October 1861,) was as follows :—

Madras	...	68	lakhs.
Bombay	...	53	"
Bengal	...	52½	"
North-Western Provinces	...	64½	"
Punjab	...	50	"
Oudh	...	16	"
Nagpore	...	9	"
Pegu	...	10½	"
Tenasserim	...	2	"
Alguada Lighthouse	...	2	"
Straits	...	4	"
Hyderabad, British	...	4½	"
Minor Administrations	...	1½	"
Railway purposes	...	20	"
Telegraph	...	6½	"
Reserve	...	3½	"

Total ... 367½ lakhs.

Subsequent to this allotment, however, several territorial changes were made in the various Governments, which led to a re-adjustment of some of these amounts.

4. Saugor and Jubbulpore were added to Nagpore, forming the Central Provinces. In consequence of this it was ordered that a transfer of 5 lakhs should be made from the North-Western Provinces to the Central Provinces, leaving the former with 59½ lakhs, and the latter with 14 lakhs.

5. Again, Pegu and Tenasserim were fused into British Burmah; and the allotments of the whole of these Provinces, with that for the Alghada Lighthouse, amounted to $14\frac{1}{2}$ lakhs. But Arracan also was taken from Bengal and added to Burmah. For this no special alteration has been ordered in the allotments. It may however be held that the transfer should have been $1\frac{1}{2}$ lakhs.

6. North Canara also was transferred from Madras to Bombay. The transfer that would have been equitable may be taken at $2\frac{3}{4}$ lakhs. No change of allotment was however ordered.

7. An additional allotment was further made to Hyderabad (Imperial) of $1\frac{1}{2}$ lakhs. More recently it has been determined in the Financial Department that the allotments for Public Works in the Hyderabad Assigned Districts, which hitherto have been treated as Foreign, should appear in the Imperial Budget. This will call for the provision of a further sum of $1\frac{1}{2}$ lakhs from the general assignment.

8. After the adjustments above noted have been made, the assignments first given would have become as follows:—

Madras	...	$68 - 2\frac{3}{4} = 65\frac{1}{4}$ lakhs.
Bombay	...	$53 \times 2\frac{3}{4} = 55\frac{3}{4}$ "
Bengal	...	$52\frac{1}{2} - 1\frac{1}{2} = 51\frac{1}{2}$ "
N. W. Provinces	...	$64\frac{1}{2} - 5 = 59\frac{1}{2}$ "
Punjab	...	50 "
Oudh	...	16 "
Central Provinces	...	$9 \times 5 = 14$ "
British, Burmah	...	$14\frac{1}{2} \times 1\frac{1}{2} = 15\frac{3}{4}$ "
Straits	...	4 "
Hyderabad, British	...	$4\frac{1}{2} \times 1\frac{1}{2} = 5\frac{3}{4}$ "
Hyderabad Assigned Districts	...	$1\frac{1}{2}$ "

9. It may here be noticed that the Governments that lost territory have in no instance drawn out their Budgets to suit the reduced assignment due to them; while all those that have gained territory have been careful to enter at least as much as they were fairly entitled to on an equitable re-adjustment.

10. Before dealing with the Budget totals in detail, it becomes necessary to explain that a rather serious misconception had effected almost the whole of them. It has fortunately been possible in great measure to meet the disturbing effects thus produced, by help of the additional grants that have been made from the 1 per cent. Income Tax Fund; but still a considerable modification in several of the Budgets has become essential.

11. The original assignment of 367½ lakhs having been made when the financial position of the Government was supposed to be less favorable than it afterwards was shown to be, it was declared that this assignment for 1862-63 was to be held to include the sum that should be appropriated for remunerative works under the Income Tax Act, from the 1 per cent. of that Tax. Later, however, when the improved state of the finances was placed beyond doubt, a special grant of 38 lakhs was made on account of the 1 per cent. Income Tax Fund, over and above the Imperial assignment for 1861-62. (Financial Resolution No. 14694, dated 26th December 1861.) In distributing this sum it was laid down in the orders issued from this Department (Department Public Works Circular, No. 5, dated 8th January 1862) that the assignment was to be considered absolute, and that it was not to lapse at the end of the financial year, as ordinary grants lapse.

12. This last order, which tended to increase the complication, was rendered necessary by the compulsory clauses of the Act, and by the Income

Tax year not coinciding with the financial year; the former ending in July, the latter in April. The proper amount of the grant for 1861-62 could not be determined before December 1861, when the result of the actual collections was known. It therefore became practically impossible that the grant could be spent before the end of the financial year 1861-62; and the same state of things would of course always recur.

13. Under these circumstances, it was natural for the Local Governments to suppose, as they all have done in preparing their Budgets, with the exception of Bengal, that their assignments for 1862-63 were to cover the works to be paid for from the 1 per cent. Income Tax Fund of 1862-63; and that they were not called on to take any special notice of the portion of the 1 per cent. Income Tax grant of 1861-62, that remained unspent at the end of the financial year.

14. But as the Budget is in its essence a financial Estimate, the expenditure from the Income Tax grant of 1861-62, that was expected to take place in 1862-63, should have appeared in the Budget of 1862-63; and in like manner, that portion of the grant for 1862-63 which would probably not have been spent in 1862-63; should have been excluded from that year's Budget.

15. The unspent portion of the 1 per cent. grant for 1861-62 has been estimated at 30 lakhs out of the original 38 lakhs. The Budget of 1862-63 should therefore have included Income Tax works to be paid for from the 1861-62 grant to this amount; and assuming that the proportions of the grant, and of the expenditure, continued the same in 1862-63, the Budget should further have provided for Income Tax works to the value of 8 lakhs from the grant of 1862-63.

16. All of these difficulties, however, have now been got over. The Government has stated its intention of making good the balance of the Income Tax grant for 1861-62 from the surplus revenue of that year, so that it will not appear at all as expenditure of 1862-63. Further, the Income Tax grant for 1862-63 is to be considered as made in advance, and as payable on the 1st May 1862, instead of later in the year, after the Income Tax accounts are made up. It is moreover decided that the Income Tax grant shall henceforth be handed over to the Local Governments to be dealt with as a portion of their Local Funds, so that works constructed from it will not hereafter appear in any way in the Imperial Budget of Public Works.

17. It will now be understood how, in dealing with the Budgets for 1862-63, it has become necessary to consider that the whole of the expenditure is Imperial. At the same time it will be seen that wherever it has been found necessary in re-adjusting the assignments to exclude works of the remunerative class from the Imperial Budget, which originally had a place there, the several Governments will, in addition to their Imperial grant, still have the whole of their Income Tax grant from which to provide for such works. And in fact it is certain that no real disappointment can take place in consequence of such changes, as the additional grant made from the Income Tax Fund to the Local Governments, over and above the sum first assigned by the Government of India, is no less than 38 lakhs.

18. The necessity above alluded to, of excluding some of the proposed works from the Budgets as they have been submitted, arises from the large

amount of the excess in these Budgets over the proper assignments as before set down. The excess amounts are as follows :—

Madras	...	5½ lakhs.
Bengal	...	1½ "
N. W. Provinces	...	5 "
Punjab	...	0½ "
Central Provinces	...	4 "
Total	...	16 lakhs.

It is obvious that such an excess cannot be met unless by dealing with the body of some of the Budgets rather freely.

19. The general result of the modifications that have been made, on all the abovementioned grounds, is shown in the annexed figures—

Original assignment	...	367½ lakhs.
Additional	...	20½ "
Total	...	388 lakhs.

20. This has been finally distributed as follows :—

Madras	...	68 lakhs.
Bombay	...	58 "
Bengal	...	52½ "
N. W. Provinces	...	60½ "
Punjab	...	51 "
Oudh	...	17 "
Central Provinces	...	17½ "
Hyderabad, British	...	5½ "
Hyderabad Assigned Dis-	...	1½ "
tricts (say)	...	16½ "
Burmah	...	4 "
Straits Settlements	...	4 "

Minor Administrations—

Coorg	Rs. 25,000	} say 2½ lakhs.
Ajmeer	8,000	
Rajpootana	25,000	
Central India	1,75,000	
Nimar	1,75,000	
„ Iron Works	50,000	
Port Blair	50,000	
Railway (purchase of land and Estab-		
lishments for control)	13½ "	
Electric Telegraph, say	8½ "	
Post Office, say	1 "	
Reserve, say	10½ "	

Grand Total ... 388

21. The whole of the Budgets have been submitted in good time, and, on the whole, in proper form, in accordance with the new Rules which were issued during the last year. All things considered, the advance made in this branch of finance must be considered to be very satisfactory, and to reflect much credit on the Public Works Officers who have been engaged in drawing out the voluminous and intricate documents included in these Budgets. If it be added that there is still room for improvement in some particulars, this need not be understood as in any way detracting from the merit due for what has already been accomplished; and it will naturally be remembered that the greatest difficulty is always felt on the first introduction of any new system.

22. In the orders on the Budget for 1861-62, the Government of India remarked on the numerous entries of Works for which Estimates had not been sanctioned, and stated its intention of insisting on greater strictness in enforcing this Rule for the future. The caution has had good

effect, but even now many projects have been so entered, and still more care must be given to this point in future. On the present occasion it will be understood that all allotments for projects for which Estimates have not been duly sanctioned by the Local Governments being within their powers, or have not been submitted to the Government of India if beyond those powers, before the 1st September next, shall be held to have lapsed, and such works cannot be taken up again under the Budget sanctions unless under special authority of the Government of India. A special Report will be submitted from every Government, stating how far this order applies to the sanctions now given.

23. The warning that the Government of India will henceforth reserve to itself the right of entirely rejecting from the Budget any project for which its sanction is necessary, unless the project has been submitted with the Estimate before the Budget, is now also repeated.

24. Greater attention is likewise necessary to Rule 13 of the Budget Rules, relative to the sanction of Military works. In several instances Estimates are entered as sanctioned by Local Governments for the provision of accommodation of European Troops at Stations for the occupation of which no sufficient authority can be traced.

25. So also Rule 14, "Projects which are essentially incomplete without extensions which would exceed the powers of the Local Governments must not be sanctioned by the latter," is frequently infringed. In the matter of roads, a main line is broken up into portions, each of which is brought within the powers of sanction of the Local Governments; or the earth-work is provided for in one place, the metalling in a second, and the bridges in a third. In Barrack buildings the Estimate for a Cantonment, involving the outlay of many lakhs, is broken up into the elementary portions, each of which is within the powers of the Local Government, though, as a whole, the project is far beyond those powers. Buildings for Civil Administrative purposes are in like manner entered in lump sums as sanctioned, the elementary portions being within the competence of the Local Governments, though the aggregate amount may be far beyond it.

26. His Excellency the Governor General in Council appeals to the heads of the Local Administrations fairly to carry out the Rules that have been laid down for their guidance in the sense in which they were framed. He feels confident that it will be sufficient to remind them that these Rules have been drawn out in a liberal spirit, and to state that the Government of India has no desire to add in any way to the restraints that they impose, and then to leave it to them to see that all proper care is paid to the submission of the Budget and the Estimates in strict accordance with those Rules.

27. In explanation of what may appear to be an excessive interference with minor items of Military charge, in dealing with the Budgets of this year, it may be as well to explain that the grave financial considerations that led the Government of India to constitute the Military Finance Department has unavoidably resulted in the strict examination by that Department of all proposed Military expenditure, and in the necessary interposition of this Department to support retrenchments which a proper economy seems to demand, even though in matters apparently trifling. The certainty of this rigorous supervision

will doubtless have a useful effect in enforcing the strictest economy, and in leading to a careful consideration of the real necessity for all outlay before it is proposed.

28. His Excellency the Governor General in Council observes that the aggregate of Public Works Military outlay (including repairs) as passed amounts to about 49½ lakhs, say ½ a million sterling. The distribution of the Military charge to the various Provinces, as proposed and as sanctioned for the present and past year, will be as follows:—

	1862-63.		1861-62.	
	Proposed.	Passed.	Proposed.	Passed.
	Rs.	Rs.	Rs.	Rs.
Madras ...	3,86,807	3,86,807	6,37,283	5,60,853
Bombay ...	8,51,869	12,18,402	18,65,736	7,75,742
Bengal ...	4,60,657	4,34,769	8,08,261	3,19,434
N. W. Provinces ...	9,35,784	8,09,260	11,98,676	9,50,000
Punjab ...	4,43,082	5,00,000	5,77,968	3,97,841
Oudh ...	4,61,184	5,01,184	10,73,987	5,66,523
Central Provinces ...	2,52,250	1,87,137	1,00,712	58,712
Hyderabad, Imperial ...	3,42,770	3,42,770	4,95,900	2,14,000
Hyderabad Assigned Districts ...	23,290	23,290	10,750	10,750
British Burmah ...	4,20,274	4,13,148	6,04,695	3,58,977
Straits Settlements ...	95,313	95,313	2,33,768	95,139
Minor Administrations ...	34,078	35,528	1,650	1,650
Total ...	47,07,318	49,47,608	76,09,386	43,09,621

The above sums include both heads, Army and Navy. For Bombay an extra grant of 5 lakhs has been given for the Harbour Defences, for which no provision was made in the Budget. Last year the sum given for this object was 2 lakhs. The charges for the Central Provinces for the two years are not properly comparable, the sum for 1861-62 being for Nagpore alone; with less force this remark will apply to the North-Western Provinces, which has lost the Stations added to Nagpore.

29. The sums necessary to meet the requirements of the European Force are still large, and several years more must elapse before any very sensible diminution of this outlay can be anticipated; though at the same time, as a whole, the men are at present very fairly provided with accommodation. The assignments for the current year will, it is believed, prove sufficient to carry out all really necessary works as rapidly as is practicable. The great reduction in the proposed allotments of this year, as compared with the very heavy demands made last year, is a matter for congratulation. His Excellency in Council observes that the Estimates, in the Report of the Military Finance Department on the Public Works Budgets of the current year (paragraphs 117—121), of the probable cost of housing the whole of the European Troops in India, are based on erroneous data as to cost, and cannot be accepted even as approximately correct.

30. The proposed outlay on Civil Buildings is sensibly less than that on Military Works;

being, including repairs about 36 lakhs, distributed as follows:—

	SUMS PASSED.	
	1862-63.	1861-62.
	Rs.	Rs.
Madras ...	2,20,379	2,78,399
Bombay ...	2,97,750	2,36,321
Bengal ...	8,08,899	6,69,878
North-Western Provinces ...	10,26,185	5,69,091
Punjab ...	2,12,606	1,60,804
Oudh ...	3,51,695	2,31,222
Central Provinces ...	1,94,897	1,31,384
Hyderabad, Imperial ...	4,330	7,000
Ditto, Assigned Districts ...	38,375	25,800
British Burmah ...	3,57,789	1,61,807
Straits ...	44,873	64,880
Minor Administrations ...	51,339	10,763
Total ...	36,09,111	25,47,849

31. The demands for buildings of this class is of course heavy in the newly acquired Provinces, and the Estimates for the North-Western Provinces are unduly exaggerated by the necessity for making good the destruction that took place at the time of the Mutiny. The high Bengal allotment is mainly due to work for the Mint and a New Church at Calcutta. But the amount of this element of charge will obviously depend greatly on the character of the Civil Administration; and it must be expected to be higher where there are many European functionaries than where there are few.

32. A large sum has every where been made available for works of Public Improvement, amounting in all to 156½ lakhs, say 1½ millions. The proposed outlay on Irrigation Works and Communications may usefully be contrasted for the several Provinces.

33. The allotments for Agricultural Works which include Irrigation and Embankment Works are, including repairs, about 46 lakhs, say ½ a million, distributed as follows:—

	SUMS PASSED.	
	1862-63.	1861-62.
	Rs.	Rs.
Madras ...	16,86,574	13,38,481
Bombay ...	5,75,638	6,44,842
Bengal ...	4,15,943	3,11,345
North-Western Provinces ...	10,73,238	12,33,539
Punjab ...	8,69,196	10,09,171
All others ...	8,180	13,767
Total ...	46,28,769	45,51,145

34. Works of this class hardly exist in any of the other Provinces. In Madras the outlay is divided between the Tanks and the Canals of the Deltas. In Bombay it is chiefly for Canals, and the larger share is for Sindh. In Bengal the expenditure is entirely for Embankments to keep out the Rivers and Sea from the low lands. In the North-Western Provinces and Punjab it is all for Irrigation Canals.

35. The sums allowed for communications, including repairs, will be 101½ lakhs, or more than one million sterling, *viz.*—

	SUMS PASSED.	
	1862-63.	1861-62.
	Rs.	Rs.
Madras ..	19,15,340	19,00,069
Bombay ..	15,98,651	12,34,906
Bengal ..	18,61,239	14,57,124
North-Western Provinces ..	13,40,013	17,84,796
Punjab ..	17,35,922	17,76,589
Oudh ..	4,37,121	6,40,169
Central Provinces ..	8,19,110	3,45,850
Hyderabad, Imperial ..	72,000	75,200
Ditto, Assigned Districts ..	57,135	30,850
British Burmah ..	1,96,663	1,37,864
Straits ..	88,981	40,931
Minor Administrations ..	25,625	14,320
Total ..	1,01,47,800	93,88,677

36. Under Madras 4 lakhs of the allotment is for the Godavery Navigation, last year 2 lakhs was the sum; the rest is nearly all for Roads. In Burmah about Rs. 60,000 is allotted to Navigation Works also; otherwise the whole of the remainder of the above sums may be considered as available for Roads.

37. The above figures, however, which show the assignments from the Imperial funds, do not give by any means a complete view of the actual outlay on Roads in British India. The Income Tax 1 per cent. and the Local Funds are mainly devoted to this class of work, and make a very large addition to the available amount.

38. The gradual growth of Roads over the British Provinces, leading as it must do of necessity to the application of a constantly increasing sum for their maintenance, will soon demand from the Government of India some arrangement, under which the allotment of the funds available for such purposes may be made in a more systematic manner than at present, and so as to ensure a distribution of the limited sum available from the Imperial funds, in a way that shall be equitable to the several Provinces, and at the same time as beneficial as possible to the community at large. The subject is one which will demand mature consideration, but the general direction in which the Government of India is disposed to move has been indicated in the statement made on the publication of the Budget of India for 1862-63, *viz.*, that the Imperial Government should gradually divest itself of the function of supplying either the money or the management for the mass of the Roads of the country, and that some means of local taxation and administration should be created to supplement, and perhaps eventually to supersede, the present more centralized system. His Excellency would impress on the various Local Governments the importance of considering these observations, having special reference to the probability of the Government of India undertaking to subsidize in some form Companies proposing to make Railways in various parts of the country. All such subsidies, which will commonly have to be provided from the annual income of the State, must very sensibly diminish the fund available for other Public Works, and being in truth a contribution of the State for Roads, they would most fairly be met by a corresponding reduction of the present large assignments for these works, and this result must be looked forward to as very probable.

39. His Excellency the Governor General in Council further finds it necessary to direct special attention to the manner in which in many Provinces it has in too many cases been proposed to diffuse the available funds over a multitude of works, the completion of a very small portion of which can be anticipated within the year. In preparing the Public Works Budget, it is most essential to consider in what manner the money to be disposed of can produce on the whole the best result in a limited period. It is obvious that a Road, until it is passable throughout a definite length, is useless to the public, and that it is a much better way of going on, to complete as quickly as possible, small, but definite portions of Road projects, in a systematic manner, than to keep the whole work generally in hand, over a large extent of country, for a number of years. In the end, so far as the total number of miles of Road made goes, the one plan is at least as good as the other, and the first has the manifest advantage of bringing the outlay into use at the earliest possible date, while the other delays it as much as possible. The same general observations will apply equally to all sorts of constructions, and it should be the great object of the Public Works Officers on all occasions, so to arrange their plans that every work when begun should be executed in the smallest possible time, compatible with good and economical work and proper supervision. Not only will the work be more quickly brought into use, but the dead weight of the Establishment charges, which have till now been so heavy, will be reduced as far as possible. The Government of India specially commends these remarks to the attention, not only of the several Governments, but of all Public Works Officers in every grade.

40. The examination of the proposed charges for Repairs shows that much greater care is called for in dealing with this branch of Expenditure. It is no doubt an exceedingly difficult thing to check the Estimates for Repairs, and a great deal must be left to the discretion of subordinate Officers in such matters. But it is a truth not to be lost sight of, that even without any desire to spend money extravagantly, it is very easy to go into vast expense in making Repairs, which are really not by any means necessary. In this class of work the strictest economy—let it even be called parsimony,—should be insisted upon. And it will be for consideration whether some useful system of check may not be established, by help of which both the Local Officers and the Government of India may be enabled to ascertain with some sense of certainty that the proposed charges are reasonable.

41. The Military Finance Department has desired that it may be furnished with the whole of the details of the proposed repairs to Military Buildings; but the trouble that this would involve would certainly not be compensated by any corresponding good result. That Department cannot be in a position to form any definite opinion on the details of such charges.

42. A plan more likely to be of practical effect would be to obtain for each Department an Estimate of the value of the Buildings or works of various classes; of the number of miles of Road of various characters; of the number of miles of Canal or Irrigation Channel; and so forth. A little experience would doubtless give a fair power of judging of the proper charge for Repairs on each class of work, either as a percentage on its value, or as a mileage rate, or otherwise. By comparing the strength of the Military Force of various arms in the several Provinces, and the total charges of this nature, a further check might be brought to bear on the economy

f the Military branch of the Department; and some analogous comparison might possibly be made in the Civil Department.

43. At the same time the Government of India feels that in introducing any such system of check, it must, to be of real use, work from within, and it has no desire to arrive at the result at which it aims by calling for Returns or Reports. The more proper plan will be to consider carefully how such a system might be best practically worked, and to invite the Local Governments to co-operate in arriving at some conclusion; for they in truth are far more directly interested than the Government of India, in the proper application of their funds.

44. His Excellency in Council is glad to be able to observe that the Agency of the Civil Departments in the execution of petty items of work is beginning to be more freely used than it has been heretofore.

45. The special class of Repairs in the Madras Presidency, called for by the numerous Irrigation Works, has attracted the attention of the Madras Government, and His Excellency the Governor General in Council hopes that means will be found to carry them out on an improved footing of economy.

46. From an imperfection in the form in which Part III. of the Budget Establishments has been ordered to be submitted, and from the variations in the organization of the Department in the different Provinces, a simple comparison of the proposed charges for Establishments can lead to no very satisfactory conclusion as to their relative economy or costliness.

47. After some rather arbitrary transpositions in the charges—and they are essential to admit of any comparison at all being made—the Establishment charges in the larger Provinces are found to be as follows:—

Nature of Charges.	Madras.	Bombay.	Bengal.	N. W. Provinces.	Punjab.
	Lakhs.	Lakhs.	Lakhs.	Lakhs.	Lakhs.
Direction	1½	1½	2½	2½	2
Accounts	½	½	1½	1	½
Engineering	9½	7	6½	5½	6½
Offices	2½	1	½	1	1½
Travelling Allowances	1½	1	1	1	1
Collection	½	½	½	½	½
Contingencies	½	½	½	½	½
Total charge for Establishments	16½	11½	13½	12	13½
Total Budget Allotment	68	58	67	60½	51

NOTE.

Direction includes Chief Engineers and Superintending Engineer and their Offices and Travelling charges.

Accounts includes the Central Office of Account.

Engineering includes Executive and Subordinate Officers directly employed in construction of works.

Offices includes Office Establishments of such Officers.

Travelling Allowances includes Travelling charges of such Officers.

Collection includes Establishments employed to collect Tolls or Revenues.

48. It is necessary to explain, with reference to these figures, that the charge shown for Bengal includes a portion of the Establishment employed on works charged to Local Funds; and, as a set off, the Budget allotment has been increased by the approximate sum thus disbursed. As regards the Punjab the charge set down is that claimed in the Budget; in fact only 12½ lakhs have been sanctioned.

49. The first thing that is obvious on inspecting these figures is the very high charge for the Madras Establishments, which cost about 3 lakhs more than those of Bengal for an approximately equal outlay. On examining further it is plain that the cause of this excess is mainly to be found in the heavy charge for Engineering

and Office Establishments. This again is at once explained by the different organization of the Public Works Department at Madras. There is a large class of District Engineers combining some of the functions of the Executive Engineer in Bengal with some of the Superintending Engineer; hence while the charge for Engineering is higher, that for Direction is lighter, in Madras. The different system of the Central Account Office in Bengal sufficiently explains the higher charge for Accounts in that Province, but the extra cost, as compared to Madras, three quarters of a lakh, is more than met by the saving on the Office Establishments, which are extremely high in Madras. The high rate of charge for travelling allowance in Madras is remarkable, and deserves special attention. There is reason to think that there is considerable laxity of practice in the grant of such allowances at the Madras Presidency.

50. As regards the cost of Accounts both in Madras and Bombay, there is also reason to think that the system of Audit and Account is very much less elaborate than in Bengal; and the smaller charge is thus partly explained.

51. The recent orders of the Secretary of State, directing a complete re-organization of the Madras Public Works Establishments, something on the model adopted in Bengal, will doubtless lead to great economy. His Excellency the Governor General in Council will look forward to the results of this change of system with interest.

52. The high rate of charge in the Punjab has received special notice, and a reduction of one lakh has been ordered on the amount entered in the Budget. But a still larger reduction must be made, and the Government of India has recently received proposals on this subject, which will require early attention.

53. The general charge for the Establishments as sanctioned in this part of the Budget for the larger Provinces for the present year may be taken at about 20 per cent. on the aggregate outlay, or 25 per cent. on the net cost of works. His Excellency in Council believes that with attention a sensible reduction may be made on this rate of charge, and he trusts that the Local Governments will every where co-operate with the Government of India in endeavouring to bring down to the lowest amount compatible with real efficiency this unproductive element of charge.

54. The attention of the Inspector-General of Public Works Accounts should continue to be directed to this important matter, and he should consider what modifications can most conveniently be made in the form of the Budget to make it exhibit in a complete and really comparable manner the main elements of charge under the head of Establishments.

55. His Excellency in Council further remarks that under the last orders on this subject, all Establishment charges of every description will henceforth appear in this part of the Budget. This has not till now been done, and a sensible proportion of the Public Works Establishment have till quite recently been systematically charged directly against works. It must therefore be anticipated that in future years the apparent charge for Establishments will be much higher than it has been hitherto. But it is hoped that the charges will thus all become far more fairly comparable with one another, and that a strong check will be brought to bear on a portion of Public Works Expenditure which is too apt to run to very irregular lengths.

56. With these observations His Excellency the Governor General in Council concludes his remarks on the Imperial Budget of Public Works Proper.

57. The estimated outlay by the State on account of guaranteed Railway works, not including guaranteed interest, is Rs. 11,79,502. The elements of this charge are as follows:—

	Madras.	Bombay and Central Provinces.	Bengal.	N. W. P.	Punjab.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Land	1,50,000	3,00,000	2,50,000	1,10,000	75,000	8,45,000
Control	42,750	93,700	95,052	43,000	20,000	2,94,502
Total	1,92,750	3,93,700	3,45,052	1,53,000	95,000	11,79,502
Estimated expenditure ...	59½ lakhs	206½ lakhs	167 lakhs	57 lakhs	21 lakhs	511 lakhs
Miles of Railway open ...	333	675	368	243	...	1,619 miles
Do. under construction ...	494	859	344	343	250	2,290 "

58. For the Madras Irrigation Company the charge is as follows:—

Land	Rs. 1,07,900
Control	" 31,300
Total	Rs. 1,42,200

Estimated outlay 27½ lakhs.

59. The total of these charges is Rs. 13,21,702. Last year the allotment was Rs. 23,85,208.

60. In connexion with these figures it will be convenient to note the present general result of Railway operations in British India.

The aggregate approximate outlay by guaranteed Railway Companies (including the Indus Flotilla) was, up to 1st May 1862, £40,611,337. The gross guaranteed interest payable for the current year will be £2,200,000. The estimated net income is £700,000, leaving a net balance against the Government on account of interest of £1,500,000.

The estimated expenditure from Capital for the year has been already separately considered by the Government of India. It may be generally put down at 5½ millions. Last year the Estimate was taken at 5½ millions, and very nearly that amount was expended. The sum still likely to be required to complete lines as at present guaranteed is not less than £16,000,000.

The aggregate number of miles open up to 1st May was 1,619, and of miles under construction 2,290.

61. The estimated outlay from Local Funds is not yet generally submitted to the Government of India in a form that admits of any satisfactory comparative analysis, and in fact this branch of Public Works Expenditure, though of great importance, is still in most instances dealt with, financially speaking, in a rather questionable manner. His Excellency in Council is of opinion that the subject may better be dealt with separately, but he trusts that some means will be found to enable the Government of India to obtain a general but sufficient insight into the character of the outlay, without imposing on the Local Governments under which the expenditure takes place any inconvenient restraint.

62. The Government of India having determined to add the proceeds of the Income Tax one per cent. fund to the Local Funds, for expenditure under the direction of the Local Governments, the amount thus placed at their disposal will this year be unusually large; and His Excellency in Council therefore deems it necessary to give a general caution to the Heads of Administrations to prevent any thing like extravagant or wasteful expenditure.

63. The orders for the allotment of the Income Tax 1 per cent. fund for the year 1862-63 have already been issued. (Public Works Resolution, Circular No. 67, dated 8th July 1862).

64. The whole sum available under Local Funds, so far as is known, will be about 1½ million sterling, viz:—

Income Tax for 1861-62, unspent balance, say ...	30 lakhs.
Ditto ditto 1862-63 ...	38 "
Local Funds ...	79 "
Total ...	147 lakhs.

The distribution of this will be as follows:—

	Income Tax.	Local Funds.	Total.
	Lakhs.	Lakhs.	Lakhs.
Madras	7	3	10
Bombay	14	0	23
Bengal	19	20	39
North-Western Provinces ...	11½	18½	30
Punjab	2	17½	19½
Oudh	3½	6	9½
Central Provinces	3½	0	3½
Hyderabad ... ..	...	4	4
Burmah	2½	4½	7
Straits ... ..	...	...	...
Minor Administrations ...	1	...	1
Reserve	4½	...	4½
Total	68	79	147

65. In consequence of the incorporation of the Budget of the Hyderabad Assigned Districts with the Imperial Budget, the only item of foreign outlay to be mentioned on the present occasion is the Budget of Mysore, which has been passed to the extent of 12½ lakhs.

66. In conclusion His Excellency observes that the aggregate sum estimated to be spent on Public Works in the Provinces administered by the British Government during the year 1862-63 is £11,002,900, of which very nearly one-half is raised in India, while the other half is English Capital invested under guarantee, viz:—

	Rs.
Imperial Grants assigned to Local Governments	354,74,000
Imperial Grants assigned for Guaranteed Railways, &c.	13,21,702
Imperial Grants held in reserve to meet Telegraph, Post Office, and unforeseen charges	20,04,298
Total	Rs. 388,00,000

	LOCAL FUNDS.
Income Tax, 1861-62, assigned, say	30,00,000
Income Tax, 1862-63, assigned, say	34,00,000
Income Tax, 1862-63, held in reserve	4,00,000
	68,00,000
Local Funds proper, say	79,00,000
Total	147,00,000

	FOREIGN FUNDS.	Rs.
Mysore ... ..	...	12,79,000
Total raised in India ... ..	...	535,79,000

	GUARANTEED CAPITAL.
Railway Companies (estimated) ...	525,00,000
Irrigation Companies	27,50,000
Total raised in England	552,50,000
Grand Total	Rs. 11,00,29,000

R. STRACHEY, *Lieut.-Col., R. E.,*
Secy. to the Govt. of India.

GENERAL ABSTRACT of Public Works

	MILITARY.			CIVIL ADMINISTRATION.					
	Army.	Navy.	Total Military.	Revenue.	General.	Ecclesiastical.	Educational.	Judicial.	Total Civil Administration.
MADRAS.									
Original Works	2,57,597	...	2,57,597	17,457	58,411	8,003	...	2,579	89,441
Repairs	1,28,410	800	1,29,210	57,093	42,008	7,420	...	27,327	1,33,938
Total	3,86,007	800	3,86,807	74,550	1,00,419	15,423	...	29,897	2,20,379
BOMBAY.									
Original Works	9,21,310	47,092	9,68,402	24,410	63,615	16,238	...	44,585	1,48,848
Repairs	2,35,226	14,774	2,50,000	60,934	39,308	7,632	4,418	30,613	1,48,902
Total	11,56,536	61,866	12,18,402	85,344	1,02,923	23,870	4,418	81,198	2,97,750
BENGAL.									
Original Works	1,57,769	2,000	1,59,769	37,378	1,25,613	1,56,434	15,000	1,99,174	5,33,899
Repairs	2,70,500	4,500	2,75,000	58,490	47,208	22,522	24,490	22,290	2,75,000
Total	4,28,269	6,500	4,34,769	95,868	1,72,821	1,78,956	39,490	3,21,464	8,08,899
NORTH-WESTERN PROVINCES.									
Original Works	4,59,260	...	4,59,260	1,08,497	4,28,718	41,090	1,501	1,88,377	8,26,185
Repairs	3,50,000	...	3,50,000	65,623	44,282	12,395	13,513	64,287	2,00,000
Total	8,09,260	...	8,09,260	2,34,013	4,71,000	53,485	15,014	2,52,664	10,26,185
PUNJAB.									
Original Works	3,00,000	...	3,00,000	14,600	...	37,134	13,355	60,407	1,25,496
Repairs	2,00,000	...	2,00,000	23,221	16,117	3,830	2,120	41,806	87,104
Total	5,00,000	...	5,00,000	37,821	16,117	40,964	15,475	1,02,213	2,12,600
ODISHA.									
Original Works	4,00,000	...	4,00,000	1,00,000	...	...	...	2,26,000	3,21,000
Repairs	1,01,184	...	1,01,184	10,967	1,650	1,850	...	11,228	25,695
Total	5,01,184	...	5,01,184	1,10,967	1,650	1,850	...	2,37,228	3,46,695
CENTRAL PROVINCES.									
Original Works	94,990	...	94,990	5,614	13,000	24,364	...	1,31,386	1,74,304
Repairs	92,147	...	92,147	2,800	4,797	2,200	200	10,098	20,593
Total	1,87,137	...	1,87,137	8,414	17,797	26,564	200	1,41,484	1,94,897
HYDERABAD (British).									
Original Works	3,09,770	...	3,09,770	...	2,880	...	...	...	2,880
Repairs	33,000	...	33,000	...	...	1,450	...	...	1,450
Total	3,42,770	...	3,42,770	...	2,880	1,450	...	...	4,330
HYDERABAD (Assigned Districts.)									
Original Works	18,290	...	18,290	15,975	400	...	...	20,000	36,375
Repairs	5,000	...	5,000	500	...	500	...	1,000	2,000
Total	23,290	...	23,290	16,475	400	500	...	21,000	38,375
BRITISH BURMA.									
Original Works	2,76,461	5,437	2,81,898	1,15,000	1,00,000	20,000	...	65,439	3,00,439
Repairs	1,31,250	...	1,31,250	5,400	10,800	3,350	850	36,950	67,350
Total	4,07,711	5,437	4,13,148	1,20,400	1,10,800	23,350	850	1,02,389	3,67,789
STRAITS SETTLEMENTS.									
Original Works	79,387	...	79,387	...	1,320	...	...	6,593	7,913
Repairs	15,926	...	15,926	...	24,310	880	220	11,560	26,990
Total	95,313	...	95,313	...	25,630	880	220	18,153	44,873
MINOR ADMINISTRATIONS.									
Original Works	30,161	...	30,161	1,000	15,500	...	...	17,100	33,600
Repairs	5,367	...	5,367	1,747	9,245	36	100	6,611	17,739
Total	35,528	...	35,528	2,747	24,745	36	100	23,711	51,339
TOTAL.									
Original Works	33,04,395	54,529	33,59,524	4,09,924	8,07,457	3,03,212	29,856	9,61,931	26,02,380
Repairs	15,68,010	20,074	15,88,084	2,86,675	2,39,810	64,065	45,911	3,70,270	10,06,731
Grand Total, Rs.	48,73,005	74,603	49,47,608	7,86,599	10,47,267	3,67,277	75,767	13,32,201	36,09,111

PUBLIC WORKS DEPARTMENT;
 FORT WILLIAM,
 The 3rd July 1862.

NOTE.—The allotment to Hyderabad Assigned Districts, Rs. 1,75,000, is to be met to the extent of Rupees 59,000, by transfer from Local Funds, the balance only, Rupees 1,16,000, being in fact charged against the Imperial Public Works Assignment, which will therefore be Rupees 354,74,000.

Budget sanctions for 1862-63.

PUBLIC IMPROVEMENT.							Total Works and Repairs.	Stores from England.	Reserve.	Establish- ment.	GRAND TOTAL. Rupees.
Municipal.	Marine.	Industrial.	Agricul- tural.	Communi- cations.	Tele- graph.	Total Pub- lic Improve- ment.					
...	20,742	...	6,75,995	8,94,789	...	15,81,526	19,25,504	...	...	...	...
4,500	31,158	...	10,10,579	10,30,551	...	20,76,788	23,39,036	...	...	...	...
4,500	51,900	...	16,86,574	19,15,340	...	36,58,314	42,65,500	2,50,000	6,40,000	16,44,500	68,00,000
...	3,83,000	...	1,56,359	8,34,526	...	13,73,885	24,91,135	...	...	...	...
2,283	2,828	...	4,19,279	7,64,125	1,100	11,59,613	15,88,515	...	...	...	...
2,283	3,85,826	...	5,75,638	15,98,651	1,100	25,63,498	40,70,650	102,15	5,30,000	11,80,135	58,00,000
...	...	...	2,14,943	13,13,972	...	15,28,915	22,22,583	...	...	...	...
800	1,700	...	2,01,000	5,47,267	1,650	7,52,417	13,02,417	...	...	...	...
800	1,700	...	4,15,946	18,61,239	1,650	22,81,332	35,25,000	...	5,25,000	12,00,000	52,50,000
...	...	...	7,70,399	8,94,156	...	16,64,555	29,50,000	...	...	...	...
...	...	...	3,02,839	4,45,857	1,304	7,50,000	13,00,000	...	...	...	...
...	...	...	10,73,238	13,40,013	1,304	24,14,555	42,50,000	...	6,00,000	12,00,000	60,50,000
...	...	20,000	4,53,250	11,91,772	...	16,65,022	20,90,518	...	...	...	...
...	...	...	4,15,946	5,44,159	950	9,61,016	12,48,160	...	...	...	...
...	...	20,000	8,69,196	17,35,922	950	26,39,068	33,38,968	...	5,11,332	12,50,000	51,00,000
...	...	...	...	3,64,000	...	3,64,000	10,90,000	...	...	...	...
...	...	...	...	73,121	...	73,121	2,00,000	...	...	...	...
...	...	...	...	4,37,121	...	4,37,121	12,60,000	...	1,60,000	2,50,000	17,00,000
...	...	...	...	7,03,155	12,487	7,15,642	9,84,936	...	...	...	...
...	...	...	800	1,15,955	950	1,17,705	2,30,445	...	...	...	...
...	...	...	800	8,19,110	13,437	8,33,347	12,15,381	...	1,65,000	3,69,619	17,50,000
...	...	...	...	50,000	...	50,000	3,62,650	...	...	...	...
...	...	...	...	22,000	...	22,000	65,450	...	...	...	...
...	...	...	...	72,000	...	72,000	4,19,100	...	55,900	75,000	5,50,000
...	...	...	1,100	36,135	...	37,235	91,900	...	...	...	...
...	...	...	...	21,000	...	21,000	28,000	...	...	...	...
...	...	...	1,100	57,135	...	58,235	1,19,900	...	16,600	38,500	75,000
...	2,08,400	...	...	1,35,163	...	3,43,563	9,25,900	...	...	...	...
45,000	12,800	...	1,000	61,509	6,100	1,26,400	3,15,000	...	...	...	...
45,000	2,21,200	...	1,000	1,98,863	6,100	4,69,963	12,40,900	...	1,42,500	2,91,600	16,75,000
33,000	3,300	...	...	71,271	...	1,07,571	1,94,871	...	...	...	...
...	2,640	...	880	17,710	...	21,230	74,116	...	...	...	...
33,000	5,940	...	880	88,081	...	1,28,801	2,68,987	...	51,387	79,628	4,00,000
...	...	1,02,580	...	18,400	...	1,20,980	1,84,741	...	...	...	...
...	...	...	4,400	7,225	...	11,625	34,731	...	...	...	...
...	...	1,02,580	4,400	25,625	...	1,32,605	2,19,472	...	33,190	30,538	2,83,000
33,000	6,15,442	1,22,580	22,72,046	64,97,339	12,487	95,82,894	155,14,798	...	...	...	...
52,583	51,124	...	23,56,723	36,50,441	12,654	61,22,945	87,17,760	...	...	...	...
85,583	0,60,569	1,22,580	46,23,769	101,47,800	24,541	156,75,839	242,32,558	2,60,215	34,30,909	76,09,318	355,33,000

Imperial Assignments to Local Governments	Rs.
for Railway purposes	354,74,000
"	13,21,792
Total	367,95,792
General Reserve	20,64,298
Grand Total	388,60,090

R. STRACHEY, *Lieut.-Col., R. E.,*

Secretary to the Government of India.

(To be continued.)



SUPPLEMENT TO The Calcutta Gazette.

SATURDAY, AUGUST 30, 1862.

OFFICIAL PAPERS.

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Govt. of India, Public Works Department.

Public Works Budget for 1862-63.

(Continued from No. 42, p. 257.)

MADRAS BUDGET ORDERS, 1862-63.

1. The Madras Budget has been submitted in excellent form and in good time.

2. The original assignment was 68 lakhs, of which 4 lakhs were specially allotted to the Godavery Works. But under the circumstances more fully explained in my Note dated 24th April, considerable changes have been rendered necessary in the distribution of the funds proposed by the Government of Madras. In the first place the removal of the District of North Canara relieves the Budget of at least 3 lakhs of Rupees. The Estimate for this District for 1861-62 was Rs. 2,92,000. The Budget prepared by the Madras Officers, and submitted by the Bombay Government, amounts to Rs. 4,11,851.—Next the grant of the full amount of the 1 per cent. on the Income Tax, in addition to the Imperial assignment first made, gives to Madras a fund of about 5 lakhs, to which a great many of the works set down in the Budget may fairly be charged as originally proposed by the Madras Government, when it was understood that the assignment of 68 lakhs was intended to include the Income Tax Fund.

3. The Government of Madras, pleading the small sum that would virtually be placed at its disposal for works of improvement by the assignment of 68 lakhs, has not included in that amount the sum of 2½ lakhs at which stores to be received from England during the year are estimated. This amounts to submitting a Budget of 79½

lakhs. Considering, however, the relief given by the separation of Canara of say 3 lakhs, the additional grant of Income Tax for this year of say 5 lakhs, and the balance of last year's Income Tax Fund of say 3 lakhs, an additional sum of 11 lakhs in excess of the original assignment has, in fact, been made available for expenditure in the Madras Territories; and under these circumstances that Government may reasonably be called upon to make good the cost of the stores it will obtain from England. The value of these stores is roughly set down at 2½ lakhs. To provide for this it is proposed to strike out of Part I. of the Budget Income Tax Works to the extent of Rs. 2,08,543; and from Part II., Repairs to the extent of Rs. 41,457; in all 2½ lakhs. If the actual cost of stores is more than the amount named, the difference must be made good from the Reserve or savings from other services; and *vice versa*. Further, though for convenience special works have been dealt with in this re-distribution of the charges, it is not intended to interfere with the discretion of the Madras Government in making any modifications of details that shall leave the general financial result unchanged. A list of the Income Tax Works thus dealt with is appended.

4. The Imperial assignment then to be disposed of is 68 lakhs. The distribution will be considered under the Budget Heads.

PART I.—ORIGINAL WORKS.

1. MILITARY.

5. The amount of Military charges is moderate, and may generally be admitted.

Items Nos. 1 to 6.—Expenditure under these heads, "Restoration of the Works of Fort St. George at Madras," appears under a variety of different Estimates, each of them within the powers of sanction of the Local Government, but in the aggregate amounting to Rs. 3,97,310. It is plain that this in truth is one scheme, and should

be dealt with as a whole when it has been brought to maturity and well considered in its Military and Political aspects. Under Item No. 1 it is proposed to give Rs. 2,000; this may be sanctioned, as probably intended to complete some work nearly finished. But on all the other items (some marked A) it might be intimated that no expenditure will be allowed until the Government of India is more completely satisfied of its expediency.

6. The previous history of these proposed improvements of Fort St. George may be taken as a warning of what the future is likely to bring forth, if a very definite idea is not got of what is really wanted, and of how that want is best to be supplied, before going further.

7. The Estimates for these works were first submitted to the Government of India in November 1857, after the Mutiny, and when men's minds were still in an excited state by that catastrophe. Three Estimates for restoring the Sea Face of the Fort, amounting to Rs. 1,12,000, were sanctioned for immediate execution. The remainder were sent to the Home Government, which decided that a further allowance of Rs. 1,64,260 on three other Estimates for works on the Land Front might also be granted at once; but that the remainder of the work, amounting to Rupees 11,60,950, must await further orders and called for further consideration.

8. In 1859 the Madras Government, on its own responsibility, totally altered the project as sanctioned, and directed that the restoration of the Sea Face should be made on a quite different design from that settled in 1857. The old Estimates for the Sea Face, of Rs. 1,12,000, were put aside, and new ones, amounting to Rupees 2,58,642, were substituted. At the same time the proposed work on the Land Face was entirely remodelled, and Estimates, amounting to Rs. 7,98,400, substituted for the unpassed Estimates of Rs. 11,60,950 above noticed. The unauthorized action of the Madras Government was censured by the Secretary of State, and further reports and re-consideration were called for.

9. In 1860 the Madras Government reported that the last proposals for the Sea Face would amount to Rs. 3,47,082, an addition of Rs. 58,440 to the proposal of 1859. At the same time for the Land Face it is declared that the really necessary expenditure need not exceed 4½ or 5 lakhs, the Garrison Engineer putting the cost as low as 3 lakhs. In one item alone 3 lakhs of Rs. was struck out in this revision. The reply of the Government of India to this was not given till June 1861. It consisted entirely of professional suggestions as to details. Nothing more has been heard from Madras on the subject since.

10. Now, within the last few years, the art of fortification has been entirely revolutionized, and, with the introduction of the far more powerful Artillery and Musketry of the present day, is certainly doomed to still further and greater change. Can it then be right to re-construct the works which, the Madras Government informs us, were built "after Lally's last memorable Siege in 1747," on their old trace and design? The Government of India is not satisfied that a Fortress such as Fort St. George, with a multitude of small out-works, suitable, perhaps, to a time when a musket ball could not be relied on to hit an enemy at 100 yards' distance, is a proper thing to

be maintained and restored. Will it not be far better to spend ten times the money and produce a work that shall be up to the requirements of the times, if such a work be really necessary, than to dole out smaller sums in order to restore a remnant of antiquity which would probably enough be as defensible now as after the restorations were completed? Does the history of the last great Siege, that of Sebastopol, teach that costly masonry works and elaborately traced ramparts are necessary to a vigorous and successful defence?

11. *Items Nos. 8, 9, and 11.—Erecting Temporary Quarters for Married Soldiers, aggregating Rs. 55,000.*—It is not understood on what ground it can be right to erect temporary buildings if the Troops are permanently quartered at the Stations named, which seems certainly the case. It would surely be better to build permanent quarters at once, at say double the expense, Rs. 1,000 per man, which is believed to be sufficient, and to spend half the money this year and half next. Special attention is also necessary to determine that the number of quarters provided is in fact essential. It is not necessary to provide quarters for the full complement of married men allowed by Regulation, unless, in fact, they are present and must be housed. It is understood that in practice the number of married men is not more than 5 per cent. of total strength instead of 12 per cent. These remarks should be made to apply to item No. 7, *Married Quarters at Bellary*, as well. Under these provisos the sums set down for these items may be held available, but not otherwise.

Items Nos. 10 and 20.—Before this outlay can be authorized the Government of India should be satisfied of the necessity of maintaining the European Detachments in Malabar. Is not the Police sufficient to maintain order?

Item No. 15.—Where so large a sum remains to be expended to complete the *New Dragoon Barracks at Bangalore* it seems doubtful policy to lay out such a small sum as Rs. 75,000. The sum disallowed under item 2 might be added to this, giving Rs. 98,325 for this work.

At the same time it will be proper to caution the Madras Government to see that the buildings are limited to the strict requirements of a Dragoon Regiment of the new strength of six Troops.

Item No. 17.—Married Quarters for Dragoons.—The remarks made above with reference to item 8, &c., apply here also.

Item No. 21.—Store Room for Malt Liquor at Madras, Rs. 8,640.—This is objected to by the Military Finance Department. The special necessity for the work might be explained before it is begun.

12. On the whole, the total sum under this head is passed, viz., Rs. 2,57,597.

2.—CIVIL ADMINISTRATION.

13. The amount entered under this head is very moderate also.

Item No. 39.—Erecting an Engineer Store Yard and Workshop.—Estimated to cost Rs. 76,390, of which Rs. 30,000 proposed for the current year. It might be remarked that, after some years' experience at Calcutta, the Government is now on the point of abolishing a similar Yard here, and of having the work done at the Cossipore Gun Foundry. It seems worth suggesting to the Government of Madras whether a better and cheaper factory might not be obtained there too

by increasing the Gun Carriage Factory and letting it do the Engineer work. This is not intended, however, to interfere with their freedom of action.

Item No. 42.—Addition to General Hospital at Madras.—Estimate Rs. 1,01,966; proposed Rs. 15,000 to complete works.

14. The entire sum, Rs. 86,441, may be passed. It may here be noted that the application from the Madras Government for an additional assignment of funds to meet the cost of buildings for Police, to the extent of about 1½ lakhs, has been rejected; and that it has been stated that the charge so far as necessary must be met by economy in other services.

3.—PUBLIC IMPROVEMENT.

H. MUNICIPAL.

15. *Item No. 51.—Madura Water Supply.*—This is struck out as an Income Tax Work. Such a work could not be accepted as properly charged to the Imperial Funds.

I. MARINE.

16. *Item No. 52.—Improvement of Coconada Harbour.*—A small sum, Rs. 16,250, is brought forward to complete some specific work; but it is not understood that this is by any means really all that is proposed.

Item No. 53.—Improvement of Negapatam Harbour.—Estimate Rs. 1,89,300. No expenditure. It seems obvious that the provision of a good Harbour for Madras on either Coast, if such a thing can be got by help of money, would be a work of Imperial interest, and it is suggested that the Madras Government might be encouraged to go into the question fully by receiving the assurance of the Government of India that a sum of 20 or 30 lakhs, or even more, would not be grudged for such an object.

Items Nos. 54 and 56.—Removed as Income Tax Works.

In future the expenditure of the *Madras Pier* will appear under this head; it is not clearly known what will be the amount for the current year.

K. AGRICULTURAL.

17. Under this head fall the great Irrigation Works. It may be noticed that several of these items are entered as proposed to be charged against the Income Tax Fund. But it is very questionable how far works from which a large direct pecuniary profit accrues to Government can with propriety be constructed from the funds set aside by Law to be devoted to works of local improvement. At all events, as Imperial Funds are forthcoming, there can be no reason, in most cases, for doing it now; and all the Government Irrigation Works marked as Income Tax Works have been purposely retained in the Imperial Budget.

Item No. 60.—Raising the Godavery Anicut.—Estimate Rs. 2,82,540, now before the Government of India; proposed outlay Rs. 80,000. This work is to increase the supply of water for which the demands exceed the supply. Approved.

The aggregate of the Godavery Irrigation Works, Nos. 60 to 67, is estimated Rs. 8,37,611; expended Rs. 4,47,112; proposed Rs. 1,47,260.

Items Nos. 68 to 77.—Kistna Irrigation Works.—Estimates aggregating Rs. 11,88,669; expended Rs. 6,66,562; proposed outlay Rs. 1,79,935. May be approved.

Items 87 and 88.—Palar Anicut.—Estimate Rs. 8,66,144; expended Rs. 5,60,199; proposed outlay Rs. 1,65,000. May be approved.

Item 89.—Poincy Anicut.—Estimates Rs. 1,53,283; expended Rs. 11,550; proposed outlay Rs. 50,000.

18. The total amount of Estimates for Irrigation Works begun is 34½ lakhs, of which 19 lakhs has been laid out, and on which 6½ lakhs is proposed for expenditure this year. The progress seems fair, as 2½ years' outlay at the same rate may be expected to complete the whole.

19. *Items Nos. 106 and 107 for Embankments, and Nos. 108 and 109 for Drainage Works,* have been struck out as Income Tax Works.

L. COMMUNICATIONS.

20. The aggregate amount of the Estimates for *metalled roads* is 19½ lakhs, of which 7½ lakhs is spent, and 4 lakhs proposed for the year. This is fair progress. On the *unmetalled roads* the aggregate of Estimates is Rs. 2,98,439; expended Rs. 29,364; proposed Rs. 66,865. This is not so good. For *Bridges* the Estimates are 4½ lakhs; spent 2½ lakhs; proposed 1½ lakhs. Satisfactory. The Road projects seem so broken up into fragments that it is not possible to offer a general idea of their scope.

21. The only remark that here seems specially called for is to note the desire of the Madras Government to have the Bombay Mail brought by Mail Carts by way of Sholapoor and Bellary, instead of, as at present, by Belgaum and Bangalore. This is approved and may involve some modification of the Road expenditure, or lead to some special appropriation of the Reserve to meet the demand.

22. Several of the items for Roads and Bridges are struck out as fairly chargeable against the Income Tax Fund.

23. For *Navigable Canals* there are proposals to spend in all Rs. 50,210. The only large project is now awaiting the orders of the Government of India. It is for works on the Lower Godavery, and amounts in Estimate to Rs. 4,20,000. The works have not yet been begun. A trifling sum is put down for the year, Rs. 23,760.

24. The only other works calling for notice in this part of the Budget are the *River Improvements* on the Godavery. The Estimates, as noted, aggregate 12½ lakhs; the money spent is 4½ lakhs; and the proposed outlay already granted by the Government of India is 4 lakhs.

25. It may be convenient to state concisely the present position of these operations. The Godavery, in its course from the Central Provinces to the sea, though for the most part flowing in a fairly even bed, in certain places passes through so rugged a country that rapids occur which render it, at those places, quite impracticable for navigation. There are three great obstacles of this nature, which have been termed the *First, Second, and Third Barriers*. The first is at Sinterala, 108 miles from the sea; the second at Enchampalli, 172 miles from the sea; and the third at Diwalamary, 238 miles from the sea. It is admitted by all that whatever is done to render the River navigable throughout at any season will involve the formation of a system of Lockage at these Barriers; and a general approval has been given to the construction of such works. Measures are now in progress to carry out this part of the scheme, the works at the First Barrier being

already begun, and shewing an expenditure, up to the present time, of 3 lakhs of Rupees.

26. Next, as the Locks and Canals to carry boats round these Barriers will take some time to complete, it has been determined to construct tramways for immediate use, by which goods arriving by boat at one side of the Barrier may rapidly and easily be conveyed to the other side and re-shipped. The work on the three tramways is in progress. It is hoped that two of these may be completed before the rains, and that the other will have reached the condition of a good cart road.

27. Further, boats are in course of construction at various parts of the River to supply the means of transport. Arrangements have been made by the Madras Government to have a *Traffic Manager* ready when the River rises in the rains and the navigation becomes possible in the upper part of its course.

28. The probable expenditure of this part of the scheme may be taken at 30 lakhs, including a certain outlay on clearing away rocks and isolated shoals or obstructions; and by this the River might be considered as fairly opened out for the rainy monsoon navigation.

29. But beyond this the system to be followed in dealing with the River is unsettled. The difficulties in the way of the permanent navigation of the Godavery throughout the year are two-fold. First, the want of a permanent supply of water; Second, the excessive fall in the bed of the River. This, following the natural law that regulates the condition of a River so circumstanced, has caused the profile of the bed to assume the character of a series of pools and rapids, and has made the navigation difficult, dangerous, or impracticable, except when the water is at a high level during the wet months.

30. As to the first difficulty, it is proposed to meet it by constructing Reservoirs or Tanks in the upper part of the River's basin, in which water should be collected in large quantities in the rainy season, so as to afford a supply that may be gradually let off into the River in the drier months to keep up a sufficient depth for navigation. There are, however, two distinct methods suggested of applying this stored water, dependent on the means taken to get over the second difficulty, the excessive fall.

31. Captain Haig proposes to meet the excessive fall by keeping up a very full supply of water from extensive Reservoirs, so as to prevent the River from ever falling to a less depth than five feet at its shallowest parts. To increase the depth of the water over the bars or shallows, where the breadth of the River will also probably be excessive, he proposes to construct a system of longitudinal walls to contract the channel. This way of dealing with Rivers has been found successful in many other places. He estimates the cost of such a system at about one million sterling.

32. The Governor of Madras, Sir W. Denison, has suggested, as an alternative plan, a system of dams across the River itself, converting the River in fact into a great canal, with still water-pools connected by Locks. This system would obviously require a far smaller supply of water; but, on the other hand, the cost of the dams would be very large. Captain Haig estimates the expense of this at 2½ millions.

33. This is not the place to discuss the merits of these two plans; and it may be asked whether a third way might not also be found to deal with

the question, *viz.*, the construction of an ordinary navigable canal. And the Government of India need here only remark that the experiment of opening out the River during the rainy season should first be fairly tried and proved to be successful before any of the larger schemes are actually put in hand.

34. The total amount proposed for expenditure under the head *Public Improvement* is Rs. 17,90,069; from this will be deducted, as before explained, Rs. 2,08,543 for Income Tax Works, to be executed from the additional grant, leaving the sum of Rs. 15,81,526 to be approved.

35. Lastly has to be provided a sum of 2½ lakhs for stores from England, susceptible of modification, as before explained. It is to be understood also that the sum set aside in this manner is only intended to meet the *actual disbursements* for the purchases during the year 1862-63, and that it is not necessary to cover transactions in account by which stores previously paid for are now charged off to works on which they are employed.

36. The total for Part I. will therefore be Rs. 21,75,564.

PART II.—REPAIRS.

37. The aggregate amount is Rs. 23,81,398. For last year the sum, deducting North Canara, was Rs. 23,31,174, shewing an increase of Rs. 50,219.

The amount of Military Repairs is Rs. 1,29,210 this year as against Rs. 1,90,918 last year. Entries for Military Repairs have been observed for the following Stations, at which Troops are supposed not to be quartered:—Ganjam, Tinevelly, Coimbatore, Salem; also in the Kistna and Godavery Civil Districts. It is necessary to look to these items, and generally to revise the incidence of the charges, taking care that no improper debit is placed against the Military heading. For Civil Buildings Rs. 1,33,938 against Rs. 1,40,900 last year. Irrigation Works shew an increase of Rs. 30,579; Communications an increase of Rs. 67,907. This calls for no special remark.

38. To reduce the aggregate amount of the Budget within the sum of 68 lakhs Rs. 41,457 will be struck off the total for Repairs, leaving Rs. 23,39,936 as the sum to be approved.

PART III.—ESTABLISHMENTS.

39. The aggregate amount set down is Rs. 16,44,500. This is a very large sum, and greatly in excess of the amount allowed to any other part of the Empire. After the remarks that have already been made on this subject generally it is only necessary to add here that a considerable reduction in the total cost of Establishments might be reasonably insisted upon, say 2 lakhs of Rupees annually. But to prevent any sudden disorganization the change might be allowed to be carried out gradually, so as to take effect fully next year, when the maximum charge should certainly not be permitted to exceed 14 lakhs, though it may fairly be expected to be reduced still lower. The alterations of system recently ordered by the Secretary of State will virtually place the Madras Public Works Establishments on the same footing as those Establishments of the rest of India, and will facilitate this reduction of charge which, under any circumstances, the Government of India would have prescribed as essential.

40. This completes the review of the Imperial expenditure, which, as before remarked, will amount in all to 68 lakhs.

41. The Madras Imperial Budget, after the modifications above indicated, will stand as follows:—

	Original Works.	Repairs.	Total.
	Rs.	Rs.	Rs.
A. Army	2,57,597	1,28,410	3,86,007
B. Navy	...	800	800
Total Military	2,57,597	1,29,210	3,86,807
C. Revenue	17,457	57,033	74,500
D. General	58,411	42,098	1,00,509
E. Ecclesiastical	8,003	7,420	15,423
G. Judicial	2,570	27,327	29,897
Total Civil Administration	86,441	1,33,938	2,20,379
H. Municipal	...	4,500	4,500
I. Marine	20,742	31,158	51,900
K. Agricultural	6,75,905	10,10,579	16,86,574
L. Communications	8,84,789	10,30,551	19,15,340
Total Public Improvement	15,81,526	20,76,788	36,58,314
Stores from England	2,50,000	...	2,50,000
Total	21,75,564	23,39,936	45,15,500
Reserve	...	...	6,40,000
Establishment	...	...	16,44,500
Grand Total	...	...	68,00,000

42. No Budget of Local Funds has been received. This Budget should now deal with the allotments that have been made from the Income Tax Fund both for 1861-62 and for 1862-63. If it be prepared before orders on this subject have reached Madras, the Government should be requested to prepare a Supplementary Budget shewing the proposed manner of disposing of these Funds.

43. The Madras Local Funds Proper may be taken at about 3 lakhs; the unspent balance of last year's Income tax may be put down at 3 lakhs, and the new grant will be about 5 lakhs. In all 11 lakhs will be available under this head.

44. The charges on the Imperial Revenues for Guaranteed Companies are as follows:—

	Rs.	Rs.
Railway Controlling Establishment	42,750	
Irrigation Company Establishment	34,300	
		77,050
Railway.—Cost of land, &c.	1,50,000	
Irrigation Company.—Do.	1,07,900	
		2,57,900
Total		3,34,950

45. The estimated expenditure of Guaranteed Capital is as follows:—

	Rs.
Madras Railway Company	55,00,000
Great Southern of India Company	4,50,000
Irrigation Company	27,43,600
Total	86,93,600

46. The aggregate estimated outlay on Public Works of all sorts in the Madras Presidency under Government control, and not including Municipal expenditure, therefore, will be about one million and three quarters Sterling, as follows:—

Imperial outlay on Public Works Proper	68 lakhs.
Ditto for Works of Guaranteed Companies	84 „
Total	71½ lakhs.
Local Funds, including Income Tax	11 „
Guaranteed Capital	87 „
Grand Total	1,69½ lakhs.

R. STRACHEY, *Lieut.-Col.,*
Secy. to the Govt. of India,

FORT WILLIAM,
The 20th May 1862. } P. W. D.

List of Income Tax Works struck out of Part I. of
the Madras Budget, 1862-63.

No. of Items.	PROJECTS.	Amount required for expenditure in 1862-63.
	Description and Locality.	Rs.
51	Madura Town Water Project	10,000
54	Closing the mouth of the Godrapur River	6,300
56	Constructing approaches to the Madras Pier-works	15,000
106	Improving and strengthening the Embankments on eastern bank of the Kistna	5,000
107	Constructing an Embankment along the right bank of the Pennar River	7,000
108	Cutting an outlet for the drainage water of the country on both sides of Goostanuddy	1,500
109	Excavating two drainage channels from Bickavole to the River Yelairoo	3,180
115	Construction of a branch road from Palaeondah to Cheeparully	1,602
116	Improving the road from Bimlipatam to Chellavalsah	2,440
126	Road from Rayachote to Punganur	20,000
128	Constructing the parapet walls in the Guvalcherughat	2,500
135	Re-metalling a portion of Trunk Road No. 6	10,000
146	Road from Trichinopoly to Salem Boundary	5,000
148	Repairing and Improving High Road No. 4	10,000
157	Completing last 3½ miles on the Trunk Cotton Road	2,000
170	Labor Corps for opening up the Wainad Country	30,000
172	Road from Vizagapatam to Jey-pore, via Golcondah	6,000
175	Constructing road from Collegal to Hassanoor Ghât	5,000
176	Widening the Hassanoor Ghât, &c., &c.	2,651
179	Bridges, &c., on the branch road from Palaeondah to Chapupully, &c.	4,128
183	Re-constructing the Bridge at Yettanhatti on the road between Bellary and Ramandrug	2,000
189	Bridges across the Mainkannikayar on road from Malayur to Terreneghirri	2,242
195	Constructing a Bridge across the Vellar River	10,000
200	Bridge over the Kûam Bar	25,000
201	Widening the old Bridge of the Elephant Gate	10,000
202	Widening the General Hospital Gate Bridge	10,000
	Total	2,08,548

BOMBAY BUDGET ORDERS, 1862-63.

1. THE Bombay Budget was received in good time and is clearly drawn out. A supplementary Budget for North Canara has also been sent up; and, with the help of the Report drawn up by Colonel Turner and Mr. Hope after their visit to the District on its transfer to Bombay, which has lately come to hand, the information before the Government of India is all that could be desired.

2. The original assignment on which the Budget is framed was 53 lakhs. Considerable modifications in the distribution of this sum, as proposed in the Budget, will, however, be necessary. No provision is made for the Bombay Harbour Defences; the North Canara Budget is sent up in addition to the 53 lakhs; and a sufficient allotment is not made for the Bombay and Agra Road, the early completion of which for the passage of Mail Carts is a necessity. It is contemplated to re-adjust the distribution of funds by help of an additional grant of 5 lakhs, already specially promised for the Harbour Defences, by certain transfers of Income Tax Works from the Imperial Budget, and by certain actual retrenchments. The net increase of funds will be 5 lakhs, making the entire sum available for Imperial Public Works outlay 58 lakhs.

3. The general result of these modifications will be as follows:—In Part I. Military Works will be increased by 5 lakhs and reduced by Rs. 81,312, being a net increase of Rs. 4,18,688. Civil Works will be reduced Rs. 13,014 in the principal Budget, and Rs. 46,052 in the Canara Budget, leaving a net addition to the principal Budget from Canara of Rs. 8,892, and a general net reduction of Rs. 4,122. Works of improvement will be reduced Rs. 2,91,974 by transfer of Income Tax Works from the principal Budget, and increased by the transfer from Canara of Rs. 1,60,828, and an additional allotment of Rs. 1,36,000 for the Bombay and Agra Road, being a net increase of Rs. 4,854. In Part II. there will be a deduction of Rs. 52,155 from Military Repairs. Civil will remain unchanged in the principal Budget, but receive a net addition of Rs. 4,800 for Canara. Public Improvement will receive a net addition of Rs. 75,200 for Canara, a sum of Rs. 21,002 having been struck out of the demand. In Part III. Establishments may be increased by Rs. 52,735 on account of Canara and additional work generally. Stores are allowed to stand for Rs. 10,215. The Reserve will remain as before at Rs. 5,30,000, it not being necessary to hold a reserve on the special allowance for the Harbour Works.

PART I.—ORIGINAL WORKS.

I.—MILITARY.

A. ARMY.

4. *Item No. 1.—Harbour Defences.*—The total probable outlay is put down at 25 lakhs. Five lakhs is allowed for the year under special provisions that have already been communicated to the Bombay Government. For convenience it may here be mentioned generally that the operations were ordered to be carried out only to such an extent as would not interfere with the power of the Government of India to alter the details of the works, if it be so determined, on the submission of the complete designs, which have been

called for at the earliest possible date. For the present, however, the work has been generally suspended, in the uncertainty that now prevails as to proper mode of defending Harbours, whether or not it should be entirely undertaken by Iron-plated Ships.

Item No. 3.—Filling up holes in Native Infantry Lines, Rs. 2,468.—Such a work, it is thought, might be done by the Soldiers themselves.

Item No. 4.—Road to connect Ahme'abad Cantonment with Railway Station, Rs. 5,304.—It seems doubtful whether this should be a Military charge.

Item No. 5.—Bridge near Neemuch, Rs. 2,869.—The same remark applies.

Item No. 14.—Guard-room for sundry Departments at Poonah, Rs. 1,207.—The propriety of such a building is not admitted. Military Guards for such purposes are understood to be no longer allowed.

Item No. 19.—Family Quarters at Kirkee.—Estimate Rs. 1,15,400; spent Rs. 46,000; proposed Rs. 46,000. Approved, on the understanding that the number of quarters built does not exceed the actual present requirements of the Troops, which is almost certainly far within the regulation allowance.

Item No. 20.—Barracks at Kirkee.—Estimate Rs. 95,085; proposed Rs. 40,000. Passed.

Item No. 22.—Tiled roof in lieu of thatch to Native Hospital at Ahmednugger.—Objected to by Military Finance Department. Should be allowed to prevent risk of fires; Rs. 2,705.

Item No. 23.—Improving Barracks at Ahmednugger, Rs. 21,344.—Completes the whole. Objected to by Military Finance Department. Should be allowed.

Item No. 28.—Materials for Lines for Native Regiment at Malligaum, Rs. 11,312.—Should be disallowed. Such expenditure for Sepoys' Lines has repeatedly been refused by the Government of India. The grant of hutting money is the proper way of meeting such cases.

Items Nos. 29, 30, and 31.—Barracks, &c., at Asseerghur, Rs. 15,346.—Before this money is laid out it should be finally determined by proper authority that the Post is to be maintained at the strength of a full Company of European Infantry.

Item No. 33.—Dragoon Barracks at Mhow.—Estimate Rs. 3,25,941; proposed expenditure Rs. 2,00,000; 1½ lakhs may be allowed for this year. The Estimates are now before the Military Finance Department, and special orders on details will be given in usual course.

The questions put by the Military Finance Department regarding the subsidiary Force paid by Holkar do not concern this Department and should be dealt with in the Military Department. There seems no doubt, at all events, that the Dragoons will remain at Mhow, and suitable Barracks may better be provided as early as practicable.

Item No. 35.—Canteen at Indore, Rs. 2,170.—The Military Finance Department considers that this should not be allowed without explanation; it may be asked for.

Item No. 40.—Married Quarters at Neemuch, Rs. 12,000.—The same remarks apply as to No. 19.

Item No. 44.—European Guard Room at Neemuch, Rs. 2,099.—Objected to by Military Finance Department. May be allowed; some such building will no doubt be necessary.

Item No. 46.—Hospital for European Infantry at Khundalla, Rs. 20,000.—This should be disallowed until authority is shown for the establishment of a European Depot at this place. The Government of India has more than once stated its strong objection to the introduction of new Military Stations for Europeans, as being quite certain to lead to great ultimate expense of all sorts. The necessity for a permanent Station at Khundalla is not understood to have been admitted by the Government of India, and till it has been so allowed this expenditure should not take place. The former correspondence on this subject shows that the Government of Bombay desired the arrangement, but not that the Government of India had sanctioned it.

Item No. 47.—Barracks at Aden.—Estimate Rs. 1,21,523; proposed to spend Rs. 20,000. May be allowed.

Item No. 49.—Hospital at Steamer Point.—Rs. 14,661 to complete. May be allowed.

Item No. 53.—Cells for Lunatics at Kurachee, Rs. 1,207.—Objected to by Military Finance Department, not being a usual arrangement.

Item No. 56.—Fittings in Gun Carriage Factory, Bombay, Rs. 19,540.—Objected to by Military Finance Department. May be allowed.

Item No. 61.—Verandah Sheds for Guns.—Estimate Rs. 19,664; proposed Rs. 10,000. Objected to by Military Finance Department. Explanation required.

5. This completes the review of the Military works. On the whole, an addition is made of Rs. 5,00,000 on item No. 1, and Rs. 81,312 are struck off on other items, leaving a total of Rs. 9,21,310 to be passed. The expenditure of this sum will, however, be subject to satisfactory explanation being given on all points to which exception has been taken, or on which enquiry has been made.

B. NAVY.

6. The proposed outlay is Rs. 47,092. The Military Finance Department objects to a portion of this; but, considering that Her Majesty's Ships are henceforth to take up the service of the Indian seas without charge against the Revenues of this country, it will be essential for the Government to keep up proper Dock-Yards at suitable places, and the Establishments at Bombay will certainly require to be maintained. The whole sum might, therefore, be allowed with a caution to the Bombay Government not to permit any outlay on any object, the permanent utility of which after the change of system is not assured.

2.—CIVIL ADMINISTRATION.

7. *Item No. 80.—Postal Emergencies, Rs. 6,000.*—This amount is not properly entered here. It will manifestly form part of the Reserve retained specially to meet petty unforeseen charges. The Bombay Government can have no more reason for wishing to deal specially with this charge than with any other appertaining to any other Department administered by the Government of India.

Item No. 82.—Additions to house of Political Superintendent of Thurr and Parkur, Rs. 1,713.—It does not appear on what grounds this Officer is supplied with a house at Government expense. Should be disallowed.

Item No. 85.—Additions to Mint at Bombay.—Estimate Rs. 32,301; expended Rs. 30,000; proposed Rs. 52,301. Approved.

Item No. 87.—Church at Steamer Point, Aden, Rs. 10,000.—Approved.

Items Nos. 89 and 90.—Pendolls for Police in Belgaum and Sindh, Rs. 2,787; Rs. 2,514.—The propriety of these charges seems doubtful, and explanation must be given. Disallowed.

Item No. 91.—Court House, Ahmedabad.—Estimate Rs. 43,135; proposed Rs. 30,000. Approved.

The above are in the principal Budget. In that of Canara the following call for notice:—

Items Nos. 1 and 2.—Cutcherries at Sirey and Soopah, Rs. 28,450.—It seems likely that the transfer of the District to Bombay will lead to change of management. This expenditure may be deferred. Disallowed.

Item No. 5.—Jail at Honore, Rs. 17,602.—The same remark applies. Disallowed.

8. After these deductions the amount to be passed will be, on the principal Budget, Rs. 1,39,956; for Canara Rs. 8,892; in all Rs. 1,48,848.

3.—PUBLIC IMPROVEMENT.

H. MUNICIPAL.

9. *Item No. 94.—Discretionary allowances for petty works, Rs. 38,643.*—Transferred to Income Tax.

I. MARINE.

10. *Item No. 95.—Apollo Pier, widening, Rs. 24,378.*—Transferred to Income Tax.

Item No. 96.—Reclaiming Apollo Bay from the sea.—Estimate Rs. 6,00,118; proposed to spend Rs. 1,50,000. Transferred to Income Tax.

Item No. 97.—Improvements of Kurrachee Harbour.—Estimates Rs. 13,70,000; spent Rs. 5,16,533; proposed Rs. 3,50,000. Approved.

11. And for Canara:—

Item No. 6.—Pier at Beitkool.—Proposed Rs. 33,000. It is stated that there are no approved designs for this work. Colonel Turner having visited the place it is to be hoped that a definite project may be submitted. The suggestions made in his Report may be considered unobjectionable so long as the operations are confined to merely tentative proceedings and do not exceed in cost the sum here set down. But for anything more than this a well arranged and carefully considered design should be prepared. A Coast such as that on which Beitkool is situated is not one on which the sea can be trifled with. The subject will no doubt be properly taken up by the Government of Bombay; but it is necessary to declare that the Government of India, though quite disposed to co-operate heartily in establishing a cotton port at Beitkool, will not grant larger funds until it has been thoroughly satisfied that the money will be well applied.

K. AGRICULTURAL.

12. The Irrigation Works are generally proposed to be dealt with on the principle stated in the Note on the Madras Budget. Those works from which the Government is likely to receive direct profit will continue to be charged against the Imperial Funds. Others, apparently of local advantage, have been transferred to be charged to the Income Tax Fund. It has been necessary to select certain of the works for transfer in this manner, but the Bombay Government may use its discretion in altering the arrangements in detail so long as the general financial result is not disturbed. A list of the Income Tax Works to be transferred from the Imperial Budget is annexed.

Items Nos. 98 to 100.—*Irrigation Works in Dharwar*.—Estimates Rs. 1,29,687; spent Rs. 19,755; proposed Rs. 24,968. Approved.

Items Nos. 101 to 103.—*Irrigation Works in Nassick*.—Transferred to Income Tax.

Items Nos. 104 to 112.—*Irrigation Works in Candeish*.—Proposed Rs. 26,391, and approved. Transferred to Income Tax, Rs. 17,150.

Item No. 114.—*Mitrow Canal*.—Estimate Rs. 4,22,937; spent Rs. 1,85,600; proposed Rs. 80,000. Progress seems slow. May be approved.

Item No. 115.—*Fulalia River Improvements*.—Estimate Rs. 1,16,328; spent Rs. 45,871; proposed Rs. 25,000. May be approved, but slow progress.

Item No. 116.—*Canal from Sukkur on right bank of Indus*.—Estimate Rs. 7,29,820. No progress. No proposed expenditure.

Item No. 117.—*Tanks in Saltara*, Rs. 6,461.

Item No. 118.—*Embankments in Surat*, Rs. 13,100.—These two transferred to Income Tax.

13. The aggregate amount remaining under the head Agricultural after the above changes will be Rs. 1,56,359. It will be observed that there is nothing of importance in active progress under this heading, and it seems necessary to draw the attention of the Bombay Government to the propriety of finishing off the larger incomplete works before taking in hand any more of the smaller class; and generally of not taking up minor works until it is seen that they may be completed out of hand without delay.

L. COMMUNICATIONS.

14. Of metalled roads the following are noted:—

Items Nos. 119 and 120.—*Main line, Poonah to Madras, via Bangalore*.—Estimate Rs. 2,84,172; spent Rs. 20,000; proposed Rs. 20,000.

Items Nos. 122, 123, and No. 9 Canara (unmetalled) Road from Bellary to Beikool.—Estimates Rs. 4,24,125; spent Rs. 1,19,668; proposed Rs. 1,15,330. This is the main line of road across the ghâts to Beikool. It equally serves for Dharwar. This line should apparently be made the great road, and all other passages of the ghâts in this vicinity should be left alone until this is satisfactorily completed to a first class road. The sum made available for it is comparatively small.

Item No. 126.—*Road from Vingorla to Belgaum*.—Estimate Rs. 5,60,110; spent Rs. 25,630; proposed Rs. 30,000.

Items Nos. 127 and 128.—*Road over Koombarlee Ghât to Chiploon*.—Estimates Rs. 7,38,934; spent Rs. 4,98,789; proposed Rs. 30,000.

Item No. 132.—*Road from Gogo to Ahmedabad*.—Estimate Rs. 2,90,945; spent Rs. 3,05,430; proposed Rs. 10,000.

Item No. 8 Canara.—*Road over Unsky Ghât to Beikool*.—Estimate Rs. 1,26,400; spent Rs. 40,805; proposed Rs. 25,595. This probably should be discontinued till the main line is done.

15. On the whole, the Estimates for all the metalled roads put forward being Rs. 23,71,161, the money spent is Rs. 9,90,517, and proposed for expenditure this year Rs. 2,16,469. At this rate it would take seven years to complete the lines now in hand. It is obvious that this is not a satisfactory state of things, and that it would be better policy to concentrate work on the most essential lines, leaving the less important for the future. The Bombay Government cannot have

any reason for expecting a larger assignment for Public Works in coming years, and it should re-consider generally the allotments made for its roads with a view to dropping some of the less, and reinforcing those of greater importance. To assist in this further transfers of works still left in the Imperial Budget to the Income Tax Fund might be made.

16. Of the unmetalled roads the most important is—

Items Nos. 139 to 143.—*Bombay and Agra Road*.—Estimates Rs. 8,95,991; spent Rs. 4,29,074; proposed Rs. 1,49,696. This sum will be increased by an additional grant of Rs. 1,36,000, making for expenditure this year Rs. 2,85,696. This will leave about 2 lakhs to complete the work estimated for.

Of the unmetalled Roads the total of the Estimates brought forward is Rs. 13,35,795; spent Rs. 5,93,363; proposed Rs. 4,15,709, including the extra allowance on the Bombay and Agra Road. These figures are more satisfactory than in the other section of Road works.

For Bridges the total of the Estimates is Rs. 3,35,427; spent Rs. 1,20,994; proposed Rs. 1,70,291. Satisfactory.

A large Estimate for improvements to the Indus between Sukkur and Bukkur, Rs. 2,05,984 is put down, but no funds are available for it.

17. The total amount under the head of Communications that will be passed will be Rs. 8,34,526.

M. TELEGRAPH.

18. Aggregate sum proposed Rs. 23,649. May be passed.

19. On the whole, the aggregate sum that may be passed for Public Improvement will be Rs. 13,73,885.

20. Allowing Rs. 10,215 for stores, the total of Part I. will be Rs. 25,01,350.

PART II.—REPAIRS.

21. The aggregate amount asked for is Rs. 16,61,672 including Canara, or Rs. 15,60,670 without Canara. Last year the sum asked was Rs. 15,52,388; the sum allowed was Rs. 14,81,266.

22. The Military Repairs, amounting to Rs. 3,02,155, seem high; and a sum of Rs. 2,50,000 is considered to be sufficient, any absolutely necessary deficiency being made good by economy in other repairs. This will effect a reduction of Rs. 52,155.

23. The Military Finance Department here, too, remarks on charges for repairs at Stations supposed not to be occupied by Troops, as Nassick, Rs. 1,959. The details of these charges must be again examined to see that no erroneous entries are made.

24. The Bombay Government specially refer to the reduction made last year in the amount set down for repairs, remarking that it will lead to ruinous results if buildings are not kept in proper order, and that the climate on the West Coast is very destructive. They also refer to the Sind Canal clearances, amounting to 3½ lakhs, as an item of charge peculiar to their Provinces.

25. As to the general representation it is of course true that works need a certain quantity of repair absolutely, and the climate of Bombay may be more trying than that of some other parts of India. But the demand made by Bombay is about 2½ lakhs more than either Bengal, the North-Western Provinces, or the Punjab, in the first of which the rain is more generally excessive than at

Bombay, and in which there are heavy embankment works and important navigation channels. In the North-Western Provinces and the Punjab are Irrigation Canals on quite as large a scale, to say the least of it, as at Bombay. There is every reason to think that the charges for repairs at Bombay are really excessive, and that they might be reduced to nearly the same as Bengal or North-Western Provinces, that is, to about 13 lakhs.

26. The aggregate allowed will be Rs. 15,88,515, a reduction being made, besides the sum before noticed, of Rupees 21,002 for Canara, in which the demand is excessive, and an item of Rs. 10,000 for *Road discretionary allowance*, and Rs. 232, *Coompta Streets*, being transferable to Income Tax Fund.

PART III.—ESTABLISHMENTS.

27. The proposed expenditure is Rs. 11,27,400 exclusive of Canara, or Rs. 11,80,842 with Canara. Last year, without Canara, the demand was Rs. 11,67,088. On the whole, considering the enlarged amount of the Budget, Rs. 11,80,135 will be allowed as a maximum charge.

28. This concludes the review of the Bombay Imperial Budget, aggregating 58 lakhs, and distributed as follows :—

	Original Works.	Repairs.	Total.
	Ra.	Ra.	Ra.
Army	9,21,310	2,35,226	11,56,536
Navy	47,099	14,774	61,868
Total Military	9,68,409	2,50,000	12,18,409
Revenue	24,410	60,934	85,344
General	73,830*	39,305	1,13,135
			* Includes Rs. 10,215 for stores from England.
Ecclesiastical	16,238	7,632	23,870
Educational	...	4,418	4,418
Judicial	44,585	36,613	81,198
Total Civil Administration	1,59,083*	1,48,902	3,07,985
Municipal	...	2,283	2,283
Marine	3,85,000	2,826	3,87,826
Agricultural	1,56,359	4,19,279	5,75,638
Communications	8,34,526	7,64,125	15,98,651
Electric Telegraph	...	1,100	1,100
Total Public Improvement	13,73,685	11,89,613	25,63,298
Total	25,91,350	15,88,515	40,99,865
Reserve	...	...	5,30,000
Establishment	...	...	11,80,135
Grand Total	...	...	58,00,000

29. The Budget of Local Funds available for Public Works has been sent up by Bombay in a fairly complete form, but it seems to apply to the year 1861-62 rather than to 1862-63. It may be, however, that the Funds have been allowed to accumulate till now, and that the expenditure will really occur in the current year 1862-63, though the assets are those derived from income of the period anterior to 1st May 1861.

30. The aggregate balance of Local Funds in hand (including Canara) on the 1st May 1861 is

stated to have been Rs. 11,08,900. But in this is an item regarding which there is a doubt whether it should be 1½ lakhs, more or less. There is also some question about old balances stated to have been illegally paid into the Imperial Treasuries by District Officers in past years. No doubt if any of these Funds are constituted by law for special objects the amounts thus disposed of, when ascertained, should be made good; but it may be doubted whether it is otherwise expedient to stir up the old accounts of these transactions. These points will be referred to the Financial Department for consideration.

31. The Funds available are as follows :—

The Bombay Port Fund	...	Rs. 3,48,155
Ferry and Toll Fund (general)	..	4,51,962
Fine and Stray Cattle Fund (general)	...	2,63,618
Other Funds (Sindh)	...	33,665
Ditto (Canara)	...	1,1500
Total	...	Rs. 11,08,900

32. The purely Municipal Funds of Bombay are not included in these Returns, they being entirely at the disposal of the Local Commissioners. Hereafter a Memorandum of the operations of the Municipality will be sent up for information. This seems correct.

The proposed expenditure is—

Town Buildings	...	Rs. 4,500
Harbours	...	2,10,551
Light Houses	...	1,034
Metalled Roads	...	1,33,075
Unmetalled "	...	3,98,845
Bridges	...	1,30,385
Boat Bridges and Ferries	...	7,547
Navigable Canals	...	4,412
Accommodation for Travellers	...	4,163
Establishment (Canara)	...	602
Total	...	Rs. 8,35,114

33. There is no distinction between Original Work and Repairs; and it is stated that the charges for collection and maintenance are made directly against the Receipts, the surplus only appearing as available for Public Works.

The more important items of works set down are as follows :—

1. Reclaiming Moody Bay	...	Rs. 1,88,000
5-6. Metalled Roads in Sallara District	...	90,000
8. Metalled Roads in Surat	..	40,000
9-12. Unmetalled Roads in Belgaum	...	54,201
18-20. Unmetalled Roads in Poona	..	1,05,000
21-26. " in North Concan	..	79,709
27-29. " in Nasrick	..	55,785
30-34. " in Candesh	..	55,000
35-36. " in Surat	...	10,070
37-39. " in Ahmedabad	...	14,789

40—41.	Bridges in Dharwar	Rs.	31,000
42.	„ in Kolapoor	„	20,000
43.	„ in Sattara	„	20,000
47.	„ in Ahmedabad	„	30,000

34. In addition to the above, however, will be the allotments of the Income Tax Fund. The balance of the sum given in 1861-62 may be estimated at 6 lakhs, and the amount for 1862-63 at 8 lakhs, in all 14 lakhs. The proposed distribution of these Funds must be revised entirely in consequence of the changes made in the Imperial Budget.

35. On the whole, the sum available under this head is likely to be—

Local Funds, say	...	9 lakhs.
Income Tax, 1861-62	...	6 „
„ 1862-63	...	8 „
Total	...	23 lakhs.

36. The charges on the Imperial Revenues for Guaranteed Companies will be as follows:—

Railway Controlling Establishment	Rs.	93,700
„ Cost of land...	„	2,00,000
Total	Rs.	2,93,700

This amount makes provision for all land required within the Bombay Territory. A special allotment is made in the Central Provinces Budget for the land required for the Great Indian Peninsula Railway in those Districts.

37. The estimated expenditure of Guaranteed Capital is—

G. I. P. Railway Company	Rs.	150,00,000
Bombay and Baroda Railway Co.	„	47,00,000
Sindh Railway Company	„	9,50,000
Total	Rs.	2,06,50,000

These figures do not agree exactly in detail with Colonel Goodwyn's Estimate, but the total amount is the same as allowed by him.

A portion of this expenditure will take place beyond the limits of the Bombay Territory, but the amount not having been separated it cannot be properly shewn now. The defect may be corrected in future years.

38. The aggregate estimated outlay on Public Works of all sorts then under Government control, and excluding Municipal expenditure, will be nearly three millions Sterling, viz.,—

Imperial outlay on Public Works Proper	58 lakhs
„ „ for works of Guaranteed	
	Cos. 3 „

Total	61 lakhs
Local Funds, including Income Tax	23 „
Guaranteed Capital	206½ „
Grant Total	290½ lakhs

R. STRACHEY, *Lieut.-Col.,*
Secy. to the Govt. of India,

FORT WILLIAM, } *P. W. D.*
 The 20th May 1862. }

List of Income Tax Works struck out of the Bombay Budget, 1862-63

No. of Items.	PROJECTS.	Amount required for expenditure in 1862-63.
	Description and Locality.	
		Rs.
94	Discretionary allowances of, and grants-in-aid by, Collectors for petty works	38,643
95	Widening the Apollo Pier	24,378
96	Reclaiming Apollo Bay from the sea	1,50,000
101	Bundara across the Saraswatee River at Khosbul	1,538
106	Improvements to the Bundara and water-course belonging to the Village of Wazgaum in the Malligaum Talooka	1,906
108	Improvements to the Bundara and water-course belonging to the Village of Sowdana in the Malligaum Talooks	2,499
110	Improving the Bundara at Wudnair	3,334
111	Improving the Bundara at Kakoordee	5,807
112	New Masonry Bundara at Khumtana	3,604
117	Improving Tanks at Mundapoor	6,461
118	Embanking from the sea and providing for the drainage of the Salt Marsh known by the name of the Oojul Ban	13,100
129	Road from Barsee to the Barsee Railway Station	30,000
133	Clearing three lines of Road in the Dharwar Collectorate	10,704
	Total	2,91,974

(To be continued.)

Government of India, Home Department.

Stamping of Documents.

From E. C. BAYLEY, Esq., Secretary to the Government of India, Home Department, to SIR GEORGE COOPER, BART. & C. B., Secretary to the Government of the North-Western Provinces, (dated Fort William, the 17th July 1862.)

I AM directed to acknowledge the receipt of your letter No. 133A., dated the 19th ultimo, referring, for the decision of the Government of India, a question raised by the Deputy Commissioner of Jhansi respecting the value of the Stamp necessary for Plaints in suits for certain lands in

the Jhansi Division, the proprietors of which have terminable *maafee* rights expiring at the end of the twenty years' settlement.

2. In reply I am desired to state that the Governor General in Council believes that the provisions of Clause *d* of the Note to Article 11, Schedule B. of Act X. of 1862, have been always understood as applying to Estates *permanently* exempted from the payment of Revenue, or claimed to be so held, and not to Estates the rent-free holding of which is of a *temporary* nature, terminable at a certain time, or on the occurrence of a certain contingency.

3. The Governor General in Council considers that the latter class of tenures must be held to fall under the general rule contained in Clause "e" of the same Note, and that the Plaintiffs should be allowed to estimate their claims for the purpose of the Stamp Act at what they consider the claim would bring if sold, or at its selling price or market value.

4. It seems improbable to the Governor General in Council that any Judge would rule the point otherwise than in accordance with this view, and until there shall be a contrary ruling by a competent Court, he does not consider it desirable that the Government should interfere. If a contrary ruling should be adopted, His Excellency in Council will be prepared to consider whether a declaratory Act should be passed, or whether an order should be issued in the exercise of the discretionary power vested in the Governor General in Council by the 33rd Section of the Act.

Extract from the Proceedings of the Right Hon'ble the Governor General of India in Council, in the Home Department, under date the 31st July 1862.

Read a Telegram from the Acting Chief Secretary to the Government of Bombay, dated 11th June last, enquiring whether each receipt given on the Pay Abstract of a Government Establishment when the sum for which the receipt is given exceeds Rupees 20 should bear a one anna Stamp.

Read a letter from the Advocate-General, dated 3rd July 1862, stating that such receipts require a one anna Stamp.

RESOLUTION.—The Governor General in Council is of opinion that the general receipt given by the Head of an Office on the back of a Pay Abstract is not liable to a Stamp Duty, the receipt being executed in this instance by an Officer of Government in his official capacity and acting on behalf of Government; but that, when the amount of the Pay Abstract comes to be distributed, the receipts of the payees for salaries exceeding 20 Rupees a month must have a Stamp of one anna affixed to each like other receipts given for the payment of money. The taking of such receipts on the back of a general Pay Abstract does not, in the opinion of His Excellency in Council, form any ground of exemption.

2. The question may arise whether, the law being as above stated, such receipts should be specially exempted from Stamp duty. The Governor General in Council sees no reason why they should. The tax is one which has been purposely put at such a low uniform rate that it will hardly be felt as a burden by any one; and it therefore appears to His Excellency in Council to be very undesirable to admit of any exemptions from the tax other than those provided for by the Law.

Extract from the Proceedings of the Right Hon'ble the Governor General of India in Council, in the Home Department, under date the 1st August 1862.

Read a letter No. 507, dated 16th June last, from the Accountant-General to the Government of India, and its enclosure, received under cover of a docket from the Financial Department No. 4348, dated 13th idem, relating to the question of affixing Stamps to receipts for interest due on Government Promissory Notes.

RESOLUTION.—The Governor General in Council is of opinion that no Stamp under Article 61 of Schedule A. appended to Act X. of 1862 is required either on the endorsement for interest which is made on the back of a Government Promissory Note, or on the receipt given upon an interest draft which is an order for the payment of money, executed on behalf of Government by a Government Officer.

2. The principal instruments being exempted from Stamp duty, the receipts endorsed on them must, His Excellency in Council thinks, be regarded as coming within the following general exemption under Article 61 of Schedule A., namely—"Receipt or discharge written upon any Promissory Note, Bill of Exchange, Draft or Order for payment of money duly stamped."

3. The case of an audited Salary Bill is different. The Bill is not a draft or order for the payment of money, nor is it an instrument expressing a consideration, or whereby any principal sum is charged. The auditing of the Bill by the Civil Pay-Master merely amounts to a statement of account between the Government and the person who sent in the Bill.

Extract from the Proceedings of the Right Hon'ble the Governor General of India in Council, in the Home Department, under date the 4th August 1862.

Read a letter from the Officiating Accountant-General to the Government of India No. 279, dated 3rd July 1862, received under cover of a docket from the Financial Department No. 4485, dated 8th idem, relative to the Stamp duty to be levied on Emigration Bonds.

Read the correspondence which the Officiating Accountant-General had on the subject with the Solicitor to Government, as also the Standing Counsel's opinion to the effect that "this Bond not falling within the general exemption at the end of Schedule A. of the Stamp Act requires an optional Stamp, and that the proper Stamp will be one which would cover the amount of the penalty, *i. e.*, in the present case, "Rupees 35."

Extract from the Proceedings of the Right Hon'ble the Governor General of India in Council, in the Home Department, under date the 7th August 1862.

Read a letter dated the 25th of July 1862, No. 322, from the Officiating Accountant-General to the Government of India, and its enclosure, received under cover of a docket from the Financial Department No. 4985, dated the 31st idem, relating to the question of affixing Stamps to Receipts on Supply Bills and Public Service and Privilege Transfer Receipts.

RESOLUTION.—The Governor General in Council observes that the opinion given in the Resolution dated the 1st instant, as to the exemption from the payment of Stamp duty of receipts for interest due on Government Promissory Notes applies to

receipts written upon unstamped Supply Bills and Public Service and Privilege Transfer Receipts.

2. In these cases, as in the former case, the principal instruments being exempted from Stamp duty must be dealt with, *quoad* the receipt or discharge endorsed on them, in the way in which they would have been dealt with if by law a Stamp had been required and had accordingly been affixed.

Extract from the Proceedings of the Right Hon'ble the Governor General of India in Council, in the Home Department, under date the 11th August 1862.

Read again Act No. X. of 1862.

Read a letter No. 254, dated 27th ultimo, from the Officiating Accountant-General to the Government of India, and its enclosure, received under cover of a docket from the Financial Department No. 4434, dated 5th instant, soliciting orders as to whether a guarantee tendered for the adjustment of demands existing on the Public Books against Mr. R. J. Wigram, of the Civil Service, proceeding to England on Furlough, is liable to the payment of Stamp duty under Act X. of 1862.

RESOLUTION.—The Governor General in Council has no doubt that guarantees of the kind referred to by the Officiating Accountant-General, being in the nature of obligations for the conditional payment of money, are liable to Stamp duty under Schedule A. of Act X. of 1862.

2. His Excellency in Council, however, believes that in the great majority of cases such guarantees prove merely nominal, no action being ever required to be taken upon them; and, having regard to the circumstances under which such guarantees are taken, it seems to him that they may very properly be exempted from Stamp duty. A Notification will accordingly be issued under the provisions of Section XXXIII. of Act X. of 1862, exempting from the payment of Stamp duty all guarantees for the due adjustment of public claims or demands required from public Officers on occasions of transfer of office or of leave of absence or of retirement.

3. The Governor General in Council sees no ground for extending this exemption to the case of guarantees furnished for the refund of salaries or pensions over or wrongly drawn, such salaries and pensions are not claimable, and are not properly payable until they have been audited, and until it has been duly certified that the person in whose behalf the salary or pension is drawn was alive during the period embraced by the salary or pensions so drawn and continued entitled to the same. The payment by the Government of the salary or pension in a case such as that supposed before the usual life certificate is furnished is a matter of indulgence or favor, and as the Government, in order to save itself from loss, is obliged to take a guarantee conditioning the refund of any part of the amount paid which may be shewn not to have been payable, the party enjoying the indulgence or favor has no just ground to complain of being made to pay the Stamp prescribed by law for such guarantee.

4. The Stamp on a guarantee of the kind under notice will be given under Article 17, Schedule A., but it should be of such a value as would, if calculated according to Article 12, suffice for the

amount of the payment or payments which the guarantee is intended to cover, it being understood that, beyond the amount so covered, payments will not be made except for periods for which the life of the person entitled to the pension or salary, or absentee allowances, has been duly certified.

Notification No. 4128, dated the 11th August 1862.

UNDER the provisions of Section XXXIII. of Act X. of 1862, the Governor General in Council is pleased to exempt from the payment of Stamp duty all guarantees for the due adjustment of public claims or demands required from public Officers on occasions of transfer of office or of leave of absence or of retirement.

Government of India, Home Department.

Report on Specimens of Cotton sent to the International Exhibition from India.

From A. M. DOWLEANS, Esq., Special Agent for the Government of India, to the Secretary to the Government of India, in the Home Department,—(dated London, the 26th July 1862.)

I HAVE the honor to report that the several specimens of Raw Cotton forwarded from India to the International Exhibition of 1862 have been most minutely examined by the Jurors, as well as by persons practically conversant with the staple, and that the various samples have been valued as follows, *viz.* :—

No. 1.	Cotton from Hazareebaugh, raised from New Orleans seed	12½ d. per lb.
" 2.	Cotton from Arrah, Shahabad, the produce of Egyptian seed	13½ " "
" 3.	Cotton from Jugdispore, from New Orleans seed	12½ " "
" 4.	Cotton from Piplee, Cuttack	11 " "
" 5.	Cotton from Hazareebaugh, from Egyptian seed	13 " "
" 6.	Cotton from Chota Nagpore, from Sea Island seed	9 " "
" 7.	Cotton from Packergunge	8½ " "
" 8.	Cotton from the Jora District	8½ " "
" 9.	Cotton from the Punjab	8½ " "
" 10.	Cotton from Seebee (Sindh)	9 " "
" 11.	Cotton from Sutwaree (seed unknown)	11 " "
" 12.	Cotton from Sutwaree, Egyptian seed	17 " "
" 13.	Cotton from Ahmedabad, Nurma Native Cotton	10½ " "
" 14.	Cotton from Poonah, from Egyptian seed	14 " "
" 15.	Cotton from Poonah, from Indigenous Cotton	11½ " "
" 16.	Cotton from Belgaum, from Egyptian seed	12 " "
" 17.	Cotton from Ahmedabad, Nurma Cotton	10½ " "
" 18.	Cotton from Ahmedabad, Lalia Cotton	9 " "
" 19.	Cotton from Salem (Madras), Bourbon seed	12½ " "
" 20.	Cotton from Madras, Bourbon seed	12½ " "
" 21.	Cotton from Chingleput, Egyptian seed	11½ " "

No. 22. Cotton from Tinnevely, (seed not stated) ...	11½ d. per lb.
" 23. Cotton from Nellore, (seed not stated) ...	9½ " "
" 24. Cotton from Chingleput (Gossypium arboreum) ...	8½ " "
" 25. Cotton from Arracan, Egyptian seed ...	13 " "
" 26. Cotton from Singapore, Government House Gardens ...	13 " "
" 27. Cotton from Singapore, Sea Island Cotton ...	14 " "
" 28. Cotton from Singapore, (seed not stated) ...	12½ " "
" 29. Cotton from Singapore, Malacca Cotton ...	12½ " "
" 30. Cotton from Wellesley, Washington seed ...	14 " "
" 31. Cotton from Penang, Pernambuco seed ...	13 " "
" 32. Cotton from Glagu estate, from Sea Island Cotton ...	24 " "

No. 33. Cotton from Mysore, Nuggur Division ...	10½ d. per lb.
" 34. Cotton from Mysore, Chittle-droog ...	12½ " "
" 35. Cotton from Mysore, Bangalore ...	8½ " "
" 36. Cotton from Hingenghaut ...	9 " "

2. From these valuations it would appear that Cotton raised from Sea Island and Egyptian seed are considered the best among all Indian staples, and it is perhaps worthy of notice that these identical Cottons appear to be produced in localities either close to places of export by sea, or within range of Railway communication.

3. To fifteen out of the abovementioned specimens Medals have been awarded at the International Exhibition; but, as the Juries are revising their awards, it would be premature to submit at present a detailed list of the successful Exhibitors of Indian Raw Cottons.



SUPPLEMENT TO The Calcutta Gazette.

WEDNESDAY, SEPTEMBER 3, 1862.

OFFICIAL PAPERS.

A SUPPLEMENT to the GAZETTE will henceforward be published, weekly or twice a week, according to circumstances, containing such Official Papers and Information as the Government of India may deem to be of interest to the Public, and such as may usefully be made known.

Non-Subscribers to the GAZETTE may receive the SUPPLEMENT separately on a payment of six Rupees per annum if delivered in Calcutta, or twelve Rupees if sent by Post.

No Official Orders or Notifications, the publication of which in the GAZETTE is required by Law, or which it has been customary to publish in the GAZETTE, will be included in the SUPPLEMENT. For such Orders and Notifications the body of the GAZETTE must be looked to as heretofore.

Govt. of India, Public Works Department.

Public Works Budget for 1862-63.

(Continued from No. 43, page 268.)

BENGAL BUDGET ORDERS, 1862-63.

1. The Bengal Budget is submitted in a complete and satisfactory form, and owing to the Income Tax Works having been entirely excluded from the Imperial Budget, such large modifications as have been found necessary in other Provincial Budgets will here not be called for.

2. The original assignment was 52½ lakhs. The Lieutenant-Governor sends up two schemes for disposing of this sum: *First*, on the supposition that it will include the 1 per cent Income Tax allotment, which he takes at 11 lakhs; and *Second*, on the supposition that the Income Tax grant will be in addition to the 52½ lakhs. As it has happened, the last of these is the truth, and it is the Imperial Budget for 52½ lakhs which has to be considered.

3. The relief given by the separation of Arracan from Bengal may be taken at 1½ lakhs, and it is of course equivalent to an increase of assignment to the same amount.

4. The modifications proposed to be made in the Budget allotments will be as follows:—In Part I, *Military*, there will be a reduction of Rs. 51,338 and an addition of Rs. 50,000; in all a net reduction of Rs. 1,338. In *Civil* there will be no change. In *Public Improvement*, an addition of Rs. 50,000, or in all a net addition of Rs. 98,662. In Part II, *Repairs*, there will be a reduction of Rs. 24,550 *Military*; of Rs. 31,200 *Civil*; of

Rs. 11,833 *Public Improvement*; of Rs. 50,000 *Special Repairs*. In all a reduction of Rs. 1,17,583. In Part III, *Establishments*, an addition of Rs. 35,000. In the *Reserve* (Rs. 5,41,079) a reduction of Rs. 16,079. This will give additions of Rs. 1,33,662 and deductions of the same amount, leaving the total as before 52½ lakhs.

5. It is however contemplated to set aside for certain works which the Government of India desires to see begun, but for which Estimates have not yet been submitted, or Designs approved, a further sum of 4½ lakhs, which will for the present remain as a part of the general Reserve at the disposal of this Department, though held available for transfer to the credit of Bengal, when it is seen that the works can really be taken up in the current year. In dealing with the Budget, therefore, it will be convenient to separate the consideration of the disposal of this extra 4½ lakhs from that of the 52½ lakhs, which may still be taken as the total of the Imperial Budget of this Province.

6. The works for which the extra special allotments are proposed are as follows:—

Item No. 1.—New Post Office at Calcutta.—This building has long been considered necessary, and its construction has been sanctioned. A Design has been drawn out with much care, and is understood to be now nearly ready for submission in a definite form, after revision. It is proposed to allot for it 1½ lakhs.

Item No. 2.—Public Offices.—For the preliminary outlay on this account a sum of ½ lakh will be set apart.

Item No. 3.—Public Museum.—For this object it is proposed to set aside ¼ lakh.

Item No. 4.—Presidency College.—For this building, the Designs for which are now before the Government of India, will be set aside 1½ lakhs.

It may be remarked that it does not appear necessary at present to provide any special allotment for University Buildings.

The first three of these works are for Imperial, rather than Local purposes, and absorb 3 lakhs. The fourth is specially for Bengal, and the assignment for it will virtually add $1\frac{1}{2}$ lakhs to the sum allowed for the Bengal Provinces. The whole virtual addition to the assignment is therefore equivalent to $2\frac{3}{4}$ lakhs.

PART I.—ORIGINAL WORKS.

1. MILITARY.

A. ARMY.

7. *Item No. 1.—Extension of Debrooghur Cantonment, Rs. 6,000.*—Objected to by Military Finance Department. But there seems little question as to the necessity of providing Barracks at this Station, and the charge may be admitted; subject, however, to the final decision that may be come to as to the disposition of the Force in Assam, on the consideration of a Report that is expected to be made to Government, in the Military Department, on this subject, by Major-General Showers.

Item No. 5.—Cells at Dum-Dum, Rs. 1,338.—Disallowed. The Station being hardly occupied, this cannot be necessary.

Items Nos. 8. and 9.—Partitions in Married Barracks, Barrackpore and Dum-Dum, Rs. 3,331 and Rs. 1,000.—May be passed, contingent on the Barracks being actually in occupation, and the work essential now.

*Item No. 10.—Barracks at Debrooghur—*Estimate Rs. 63,000; spent Rs. 3,000; proposed Rs. 25,000. Objected to by Military Finance Department, on the ground that the temporary buildings are good enough. But it seems to be certain that the Barracks are required. The work in this case should rather be pushed on as fast as practicable, and the allotment may be increased to Rs. 55,000; under the same proviso, however, as Item No. 1.

Item No. 13.B.—Barracks at Dehree.—Proposed Rs. 50,000. Disallowed. No more money should be spent here. The sum set down will be transferred Rs. 30,000 (as above) to Debrooghur, and Rs. 20,000 may be given for *Barracks at Shillong*, which are entered in the supplementary list, and which it is thought may be advantageously undertaken; the latter allotment also conditionally as in Item No. 1.

Item No. 14.—Works at Parisnath, Rs. 19,000.—The charge for the road up the hill seems to be doubtful as a Military charge. Half of the cost might fairly be charged to "Military," and the other half to "Public Improvement." This however will only involve a transfer of credits, and the allotment need not be disturbed here.

Item No. 15.—Officers' Quarters at Raneeungee, Rs. 1,737.—Objected to by Military Finance Department. But the outlay is understood to be essential if the Cantonment is kept up another year. Pass.

Item No. 16.—Lightning Conductors, Fort William, Rs. 6,120.—There is an excess on Estimate, which however will be dealt with in ordinary course. Pass.

Item No. 17.—Additions to Cossipoor Foundry, Rs. 19,226.—Allowed.

8. This concludes the *Army Works*. *Navy* calls for no remark. The whole sum to be passed under *Military* is Rs. 1,59,769.

2. CIVIL ADMINISTRATION.

9. The items worthy of notice are—

Item No. 26.—Collector's Cutcherry, Chuprah.—Rs. 29,016 to complete the building.

Item No.—29. Copper Mint.—Estimate Rs. 2,66,934; spent Rs. 1,50,000; proposed Rs. 1,16,934. Pass.

Item No. 32.—St. James's Church, Calcutta.—Estimate Rs. 3,50,000; spent Rs. 25,000; proposed Rs. 1,00,000. The Government of India has declared that it will not give more than 2 lakhs for this work. As it is desirable, however, to complete whatever is taken in hand as expeditiously as possible, another $\frac{1}{2}$ lakh is proposed to be given to the year's grant for this work, making $1\frac{1}{2}$ lakhs in all.

Item No. 36.—College at Berhampoor, Rs. 15,000.—This is the Government grant to meet a corresponding sum privately subscribed. Approved.

Item No. 43.—Cutcherry at Muttah, Rs. 15,000.—Approved.

Item No. 47.—Court-houses in Cachar, Rs. 12,000.—Approved.

Item No. 51.—Judge's Court-house, Chuprah, Rs. 26,042.—Approved.

Item No. 54.—Great Jail, Calcutta, Rs. 40,000.—Approved.

Item No. 56.—Hajut Ward, Muttah, Rs. 12,000.—May be passed.

Item No. 63.—Jail, Sumbulpoor, Rs. 13,584.—Approved.

10. The whole of the proposed charges under the head *Civil Administration* are approved, with an addition of Rs. 50,000 for St. James's Church, amounting in all to Rs. 5,33,899.

3. PUBLIC IMPROVEMENT.

K. AGRICULTURAL.

11. *Item No. 67.—Embankments, Hidgelee.*—Estimate Rs. 4,70,490; spent Rs. 1,50,000; proposed Rs. 1,75,000. Approved. Whatever sum is not applied to St. James's Church from the grant of $1\frac{1}{2}$ lakhs may be given to this work, the importance of which is great.

Item No. 68.—Sluices on Mahanuddy.—Rs. 13,268 to complete. Approved.

12. The total passed under *Agricultural* is Rs. 2,14,943.

L. COMMUNICATIONS.

13. The entries of the various Sections of Road are not made in a very lucid manner; and the main lines often seem to have been broken up into portions by which the several parts are brought within the limits of sanction of the Local Government in a manner that has some appearance of evading the rules on this subject. Entries marked with an asterisk are open to remark in this respect.

METALLED ROADS.

14. * *Items Nos. 72 to 75.—Main Assam Road.*—Metalling portions in vicinity of Gowhatty and Debrooghur; 16 miles in all. Four Estimates, Rs. 1,04,393; proposed Rs. 45,000.

Items Nos. 76 and 77.—Road from Nulhaty to Jeeagunge and Bugwangola.—Estimate Rs. 2,79,119; spent Rs. 2,00,000; proposed Rs. 79,119. This is the line on which the "Light Railway Company" propose to operate.

Item No. 78.—Road from Moorskedabad to Berhampoor, Rs. 15,000.

* *Item No. 79.—Road from Bowsee to Bhangulpoor.*—Estimate Rs. 2,03,265; proposed Rs. 20,000 to complete.

* *Items Nos. 80 to 82.—Darjeeling Road.*—Estimate Rs. 3,81,781; proposed Rs. 1,34,000.

Item No. 83.—Gya and Patna Road.—Estimate Rs. 3,38,338; proposed Rs. 1,00,000.

*Item No. 85.—Road from Dinapoor to E. J. Railway Station, 3½ Miles.—*Estimate Rs. 54,216; proposed Rs. 15,000. This is the Government half share of the cost, the Railway Company paying for the other half. The cost is excessive, being upwards of Rs. 16,000 per mile. Explanation must be given.

*Item No. 86.—Road from Hazareebagh to Burhee.—*Proposed Rs. 15,000.

*Item No. 87.—Midnapoor and Raueegunge Road.—*Proposed Rs. 15,000.

* *Items Nos. 89 to 91.—Oolabariah Road.—*Three Estimates, Rs. 90,889; proposed Rs. 26,668.

15. The total of Metalled Roads is Rs. 4,69,125. The rate of progress is satisfactory, as one year's work more at the same rate would finish all the estimated work.

UNMETALLED ROADS.

16. *Item No. 92.—Berhampoor to Synthia.—*Estimate Rs. 75,000; proposed Rs. 35,000. The sum exceeds the powers of the Local Government to sanction, though the work is stated to have been begun by order of the Bengal Government. Explanation is required.

* *Items Nos. 93 and 94.—Darjeeling Road from Cutyah to Darjeeling.—*Estimates Rs. 1,80,000; proposed Rs. 96,000.

* *Item No. 95.—Sooree and Bhaugulpoor Road, Rs. 16,567.*

Item No. 96.—Branch from Grand Trunk Road in Rangurh, Rs. 27,387.

* *Item Nos. 97 to 99.—Cuttack and Pooree Road.—*Estimates Rs. 50,000; proposed Rs. 40,000.

*Items Nos. 100 and 101.—Cuttack and Sumbulpoor Road.—*Proposed Rs. 19,200. No Estimate submitted, though half the money is stated to have been spent. Explanation is required.

*Item No. 102.—Cotton Roads, Sumbulpoor.—*Proposed Rs. 32,000.

17. On the whole, for *Unmetalled Roads*, the Estimates being Rs. 5,05,544, the sum spent is Rs. 1,89,890, and proposed for the year Rs. 2,66,154, which is satisfactory, leaving less than half a year's expenditure at the same rate to complete all projects.

BRIDGES.

18. *Item No. 103.—Calcutta and Jessore Road Culverts, Rs. 30,000.*

Item No. 104.—Culverts, Chittagong Road, Rs. 12,412.

* *Item No. 105.—Culverts, Assam Road, Rs. 10,000.*

* *Item No. 107.—Culverts, Sooree and Bhaugulpoor Road, Rs. 27,000.*

Items Nos. 108 to 111.—Bridges on Grand Trunk Road—Leelajan Bridge, Rs. 60,000. To this an extra grant of Rs. 50,000 can be given; in all Rs. 1,10,000.

Morhur and Booryah Bridge, Rs. 1,50,000.

Khoormabad Bridge, Rs. 15,000.

Burrakur Bridge, Rs. 1,25,000.

* *Items Nos. 112 to 117.—Bridges on Cuttack and Pooree Road, Rs. 45,874.*

19. The total for *Bridges* is as follows:—

Estimated Rs. 16,74,247; spent Rs. 5,91,672; proposed Rs. 5,28,436. This leaves about one year's expenditure at the same rate to complete, and is approved.

*Item No. 119.—Soane Bridge Causeway.—*Estimate Rs. 2,10,544; spent Rs. 1,43,000; proposed Rs. 40,000.

20. It appears that only one bridge more on the Grand Trunk Road remains in addition to those now in hand to complete that line. It is the Botanah Bridge, and its estimated cost is 2 lakhs of Rs. It may therefore be hoped that in two years more the stigma that has attached to this Department from the great delay in the completion of these bridges may finally be removed.

If preferred by the Lieutenant-Governor the extra grant of Rs. 50,000 above set down for the Leelajan Bridge might be applied to this work.

21. The entire sum under *Communications* is Rs. 13,13,972.

The total for *Public Improvement* being Rs. 15,28,915.

And of *Part I, Original Works*, Rs. 22,22,583. All these sums are passed.

PART II.—REPAIRS.

22. The aggregate sum asked for is Rs. 14,20,000 against Rs. 14,67,000 claimed last year, the latter sum however providing for Arracan now separated from Bengal. Considering that on the Local Fund Budget the charge for repairs exceeds 4 lakhs, the sum must be considered very high, and may be reduced without doubt.

23. The Military Repairs are taken at Rs. 2,99,550 against Rs. 2,80,000 last year. The charge of Rs. 95,000 in the Barrackpore Division for Military Repairs seems very excessive. The charges at Berhampoor, Dinapoor, and Rangurh are also high. Further small amounts are set down in some of the Civil Divisions, where it is understood that there are no Military Works. This should be again carefully looked at, and errors remedied. The doubtful Stations are—

Bhaugulpoor.

Dinagepoor.

Patna.

Midnapoor.

1st and 2nd Division, G. T. Road.

Raipoor Road.

24. On the whole the allotment for Repairs must be reduced as follows:—

Military to Rs. 2,75,000, being a reduction of Rs. 24,550; *Civil* to Rs. 2,75,000, being a reduction of Rs. 31,200; *Public Improvement* to Rs. 7,52,417, being a reduction of Rs. 11,833. The sum of Rs. 50,000 set down for *Special Repairs* is also struck out, as it should be considered to be provided for in the Reserve. This will leave the aggregate allowed for Repairs in the Imperial Budget at Rs. 13,02,417.

PART III.—ESTABLISHMENTS.

25. The sum entered under this head is Rs. 11,65,000. In order to provide for proper supervision of the additional expenditure that is contemplated, the credit under this head will be increased to Rs. 12,00,000; but of course the allotment will only be disbursed under the regular checks and on properly sanctioned objects.

26. It is necessary to observe here that a large sum, Rs. 1,60,000, appears under the head of Establishments subordinate to Local Funds. These Establishments are a portion of the Regular Public Works Establishments of Bengal, though employed in disbursing so called Local Funds. The system of dividing the Establishment charges arbitrarily, and removing a portion of them to the debit of the Local Funds, is objectionable, and likely to lead to irregularity, and will require

change of system when the method of dealing with the Local Funds, now under consideration, shall be settled. Meanwhile it may be allowed to stand as now proposed.

27. Lastly, the Bengal Reserve is set down at Rs. 5,41,079, besides the addition of Rs. 50,000 for Repairs, noted above, to be disallowed, and Rs. 22,800 for Establishments, which will also be held to be covered by the total of 12 lakhs. The Reserve should be reduced to the specified sum $\frac{1}{10}$ th of the entire allotment, viz., Rs. 5,25,000. It is not the desire of the Government of India to admit of a larger sum than that now fixed for the unappropriated Fund.

28. This concludes the review of the Imperial Budget of 52½ lakhs, the revised distribution of which is shewn in the following table:—

	Original Works.	Repairs.	Total.
	Rs.	Rs.	Rs.
Army	1,57,769	2,70,500	4,28,269
Navy	2,000	4,500	6,500
Total Military ...	1,59,769	2,75,000	4,34,769
Revenue	37,378	58,490	95,868
General	1,25,613	47,208	1,72,821
Ecclesiastical ...	1,56,434	22,522	1,78,956
Educational	15,000	24,490	39,490
Judicial	1,99,474	1,22,290	3,21,764
Total Civil Administration ...	5,33,899	2,75,000	8,08,899
Municipal ... ..	...	800	800
Marine ... ..	...	1,700	1,700
Agricultural	2,14,943	2,01,000	4,15,943
Communications ...	13,13,972	5,47,267	18,61,239
Electric Telegraph ...	...	1,650	1,650
Total Public Improvement ...	15,28,915	7,52,417	22,81,332
Total	22,22,583	13,02,417	35,25,000
Reserve ... ..	...	...	5,25,000
Establishment ... ..	...	...	12,00,000
Grand Total ... ..	...	...	52,50,000

29. The aggregate sum available for expenditure in the current year under the head of "Local Funds" in Bengal is about 39 lakhs.

30. The accounts of this part of the Public Works outlay are presented in a form that conceals, in a great measure, the sources of Income and the nature of the Expenditure. But sufficient can be made out to get some general idea of the main facts. Under old orders the Net Proceeds of the Tolls on the Nuddea Rivers and the Calcutta Canals are handed over to the Bengal Government for expenditure on works of improvement generally in the Bengal Provinces. As, however, the cost of maintenance of these Rivers and Canals is not brought forward in the Imperial Budget, it will evidently be the proper system to look upon the Gross Receipts from these Tolls as a part of Local Income and the Gross Expenditure for maintenance as a part of the Local outlay; the financial result will be identical. Besides these Funds are sundry others of really local character. The exact amounts derived from the various sources are not

clearly shewn, but the following is some approximation to the truth:—

GROSS INCOME, LOCAL FUNDS.		Rs.
Tolls on Nuddea Rivers and Calcutta Canals	...	6,57,605
" on Roads (net)	...	44,002
" on Ferries (net)	...	3,79,281
Convict Labor Fund	...	1,25,802
Cattle Trespass "	...	60,049
Fisheries	...	25,128
Suburban Road Fund	...	1,03,200
Embankments, disbursements re-paid...	...	85,800
Port Funds	...	10,000
Former Balances	...	4,33,853
Doubtful	...	80,000
Total	20,04,720	

The doubtful item of Income corresponds to the outlay by Public Works Officers for Ferries and Roads, &c., Rs. 80,000, and its nature is obscure.

31. The proposed outlay is as follows:—

	Rs.
Maintenance of Nuddea Rivers and Canals	6,03,200
Maintenance of Suburban Roads	1,03,200
Special grants for Ferries and Roads, &c., for expenditure by Public Works Officers	80,000
Disbursements for Embankments	85,800
Works at Mutlah and Balasore	10,000
Construction of Railway	
Feeders—	Rs.
For E. I. Railway	1,20,000
" Mutlah "	50,000
" Eastern Bengal Railway	2,20,000
	3,90,000
Grants for District Roads	7,20,813
Balance	11,687
Total	20,04,720

32. The confused manner in which the Local Fund Expenditure is dealt with may usefully be remarked upon, and an improved system of account called for. The matter will require some consideration however, and will be better dealt with in connexion with the general question of the Local Funds which has been submitted for consideration separately.

33. In addition to the above portion of the Local Funds, the residue of the Income Tax for last year will be available, say to the amount of 8 lakhs, as well as the new allotment for 1862-63 which may be estimated at 11 lakhs as last year. The disposal of the 8 lakhs for 1861-62 has already been settled and approved by the Government of India. The proposed distribution for 1862-63 is stated in the Budget now submitted, and seems generally satisfactory, and is confirmed.

Its chief features are, as follows:—

Item No. 1.—Water Supply for Calcutta, 3 lakhs.—This sum to be made over to the Municipal Commissioners in addition to the similar grant made last year.

Item No. 2.—Public Market at Howrah, 1½ lakhs.

Items 3, 4, 5, 6, 9, 10, 11, 12, 13, *Railway Feeders, viz:—*

	Rs.
For the E. I. Railway—	
To Paneegur Station	90,000
„ Singarun Branch	5,000
„ Bhaugulpoor Station	47,000
„ Barh Station	50,000
„ Behar Road	1,34,000
„ Pakoor and Moradoi	28,000
Total	3,54,000

	Rs.
For the E. B. Railway—	
To Bagolah Station	25,000
„ Ranaghat Station	20,000
„ Kooshtee Station	55,000
Total	1,00,000

Items Nos. 14 and 15.—*Roads in Chota Nagpoo*, Rs. 24,000.

Item No. 16.—*Roads in Cuttack*, Rs. 27,000.

Items Nos. 17 to 19.—*Roads and Bridges in Dacca and Chittagong*, Rs. 1,17,500.

Item No. 7.—*Draining Marshes at Purneah*, Rs. 8,000.

Item No. 20.—*Works in Assam*, Rs. 18,000.

Item No. 21.—*Works at Darjeeling*, Rs. 1,500.

34. It is here necessary to draw attention to a Minute of the late Lieutenant-Governor on the subject of the appropriation of the 1 per cent. Fund of the Income Tax, in which he argues that the amount thus collected is by Law specially ordered to be devoted to works of local improvement, and should not be confounded with the Imperial Funds available for Public Works of a more general character. The view of the Lieutenant-Governor has however been virtually adopted by the Government of India spontaneously, and no special remarks seem now called for on the matter.

35. The aggregate outlay from Local Funds, including the Income Tax for the year 1862-63, may then be taken at 39 lakhs, distributed generally as follows:—

MUNICIPAL.	Rs.
Markets	3,00,000
Water Supply	6,00,000
AGRICULTURAL.	
Embankments	86,000
Drainage	8,000
COMMUNICATIONS.	
Metalled Roads	13,96,000
Unmetalled Roads	7,60,000
Ferries	80,000
Navigable Canals	2,64,000
River Improvements	4,06,000
Total	39,00,000

36. The charges on the Imperial Funds for Guaranteed Companies are as follows:—

	Rs.
Railway Controlling Establishment	95,052
Railway Cost of Land	2,50,000
Total	3,45,052

37. The expenditure of Guaranteed Capital in Bengal is estimated at—

	Rs.
E. I. Railway	141,76,000
Eastern Bengal Railway	21,81,818
Calcutta and South-Eastern Railway	3,50,000
Total	167,07,818

38. The aggregate estimated outlay on Public Works of all sorts in Bengal under Government supervision, and not including Municipal outlay, will then be rather more than 2½ millions Sterling as follows:—

	Lakhs.
Imperial outlay on Public Works proper	52½
Imperial for works of Guaranteed Companies	3½
Total	56
Add Special Works reserved	4½
Total	60½
Local Funds, including Income Tax	39
Guaranteed Capital	167
	266½

R. STRACHEY, *Lieut.-Col., R. E.,*

Secy. to the Govt. of India,

P. W. Dept.

FORT WILLIAM,
The 23rd May 1862.

NORTH-WESTERN PROVINCES BUDGET ORDERS, 1862-63.

The Budget of the North-Western Provinces has been received in a complete and satisfactory form; it is accompanied by a full and lucid Resolution, clearly explaining the objects of the Lieutenant-Governor in bringing forward the various proposed works.

2. The original assignment on which the Budget has been framed was 64½ lakhs. This was before the separation of the Jubbulpoor Division, which has now been added to the Central Provinces. The Government, North-Western Provinces, estimated the amount to be transferred to the Central Provinces on account of Jubbulpoor at Rs. 3,37,000, but the Government of India shewed that this was not a fair allowance, and decided that 5 lakhs must be fixed as the sum to be made over. This would have reduced the assignment to 59½ lakhs. The Government, North-Western Provinces, however, has sent up a Budget to the full amount of 64½ lakhs, stating that it had been considered that the assignment of 4½ lakhs for public buildings, Civil and Military, at Allahabad, might fairly be held to be a special grant, and that the final orders of the Government of India, regarding the sum to be transferred to the Central Provinces, did not reach the Lieutenant-Governor till it was too late to make a change.

3. Further, the Imperial Budget, as thus submitted, is made to contain a complement of Income Tax Works, amounting to Rs. 5,67,000. As elsewhere explained, the Income Tax grant is now to be made in addition to the Imperial assignment, so that at first sight it might have

been thought that this sum of 5½ lakhs might have been struck out of the appropriations of the Imperial Budget, and made available for the transfer of 5 lakhs to the Central Provinces. But this has not been possible. In fact, so large a proportion of the works set down to be provided for from the Income Tax Fund are essentially Imperial in their character, that it has been thought better to retain most of them, and to make good the reduction in other ways. An additional grant of 1 lakh will be given to assist the operation, so that a net reduction of only 4 lakhs will be carried out, leaving 60½ lakhs as the sum to be finally fixed for the Imperial assignment for 1862-63.

4. The general scope of these reductions will be as follows:—In Part I., Military Works will be reduced by Rs. 1,02,099; Civil Works by Rs. 95,000; Public Improvement, including Income Tax Works struck out, Rs. 82,201. In Part II., Military Repairs will be reduced by Rs. 24,425; Civil by Rs. 12,120; Public Improvement by Rs. 61,275. Part III., Establishments will be reduced Rs. 22,880. In all, making a reduction of Rs. 4,00,000. The Reserve may remain, as originally set down, at 6 lakhs.

PART I. ORIGINAL WORKS.

1. MILITARY.

A. ARMY.

5. *Item No. 4.—Pucka Drains in Shajehanpore Cantonment, Rs. 5,000.*—Must be disallowed in the present uncertainty as to the continuance of the European Force at the Station.

Item No. 8. Guard-room, Agra, Rs. 8,540.—Objected to by Military Finance Department. Its necessity must be established before it is undertaken.

Item No. 10.—New Hospital, Agra, Rs. 30,000.—This work should not be undertaken until it is fully established that the proposed arrangement is the best possible. It seems questionable whether the whole system of the Agra Cantonment drainage does not require revision, and possibly the destruction of some of the Bazars might be desired, and such an alteration might enable suitable Hospital accommodation to be provided at a less expense than now proposed.

Items Nos. 11 and 12.—Works at Muttra.—Rs. 20,000 may be allowed in a round sum for essential works during the remainder of the period of the occupation of this Station.

Items Nos. 18, 19, and 20.—Buildings at Gwalior.—In like manner may be allowed Rs. 30,000 as a round sum, until a definitive arrangement is come to as to the occupation of Morar.

Item No. 21.—Cells in Fort at Allahabad, Rs. 35,168.—It cannot be understood how so large an expenditure can be necessary for such an object. Disallowed, pending explanation.

Item No. 23.—New works in connexion with the Fort Allahabad—Proposed Rs. 99,111. Of this it will be sufficient to allow Rs. 80,000 for the current year. The proposal of the Military Finance Department to reduce the allotment to Rs. 40,000 does not seem worthy of adoption if the works are essential and can be carried out in the year.

Item No. 32.—Guard House in Chunar Fort, Rs. 3,900.—Objected to by Military Finance Department. Must be disallowed, pending special explanation.

Item No. 34.—Plunge Bath, Cawnpore, Rs. 9,823.—Objected to by Military Finance Department as an excessive charge. Explanations were called for on this item, which are not satisfactory. Similar conveniences elsewhere are estimated at Rs. 3,500. As special difficulties are said to exist in emptying the Bath, Rs. 4,000 might be allowed, the rest struck off.

Item No. 35.—Bath in Entrenchment at Cawnpore, Rs. 2,685. Disallowed; the work will not be maintained as a quarter for Troops.

Items Nos. 37 to 40.—Buildings at Futtchgurh, Rs. 53,006.—These Estimates being for parts of a system of buildings, the entire cost of which is in excess of the Lieutenant-Governor's powers, ought to be submitted for sanction, with a clear and detailed Statement of existing accommodation, and what remains to be provided. The documents that have been sent up are not sufficient in themselves.

Item No. 42.—Verandah in rear of Married Quarters, Bareilly, Rs. 2,162.—Seems in excess of Regulation. Must be disallowed.

Item No. 45.—Female Hospital, European Lines, Bareilly, Rs. 11,739.—May be allowed.

Item No. 47.—Soldiers' Workshops, Bareilly, Rs. 9,314.—Will be disallowed till a Standard Plan has been sanctioned. It will be dangerous to allow, without due consideration, the commencement of these buildings, which will obviously involve a very large outlay if constructed at all Stations for European Troops.

Item No. 51.—Buildings at Shajehanpore.—Lump sum of Rs. 10,000 only allowed, the maintenance of the Station being doubtful.

Items Nos. 52 and 53.—Additions to Barracks at Moradabad, Rs. 2,838.—Disallowed for like cause.

Items Nos. 55 to 62.—Barracks, &c., at Nynce Tal, Rs. 88,380.—The Estimates should be submitted for sanction for the reason given under Item 37. In doing this, complete information on the present state of the buildings, and the accommodation they afford, should be given. The Military Finance Department doubts the propriety of admitting this expenditure without further proof for its necessity. But with the contemplated Railway to the foot of the Hills near Nynce Tal, there can be no doubt that this place will become the sanitarium for Oudh as well as of Rohilkund, and there need be no hesitation in carrying out the proposed works.

Item No. 63.—Out-offices to European Hospital at Goruckpore, Rs. 1,744. Disallowed, the Station being understood to be about to be given up for European Troops.

Item No. 67.—Gun-sheds in Fort Agra, Rs. 14,063.—May be passed.

Item No. 69.—Gun-shed at Gwalior, Rs. 1,581.—Disallowed, pending uncertainty as to occupation. The round sum allowed should cover the smaller amounts really essential.

Item No. 71.—Altering old Cutcherries into Commissariat Store Rooms. Estimate Rs. 15,016; proposed Rs. 7,500.—Seems expedient.

Item No. 72.—Commissariat Store Room, Lohoghat, Rs. 1,285.—Sanction will be withheld until it is positively known that the European Detachment will continue at this post.

Item No. 73.—Bakery, Benares, Rs. 5,721.—Must be disallowed, pending the submission of the Report of the Commissariat Commission recently appointed.

6. This completes the review of the *Military Works*, the total amount allowed being Rs. 4,59,260.

2. CIVIL ADMINISTRATION.

7. Under the head of *Revenue*, various Cutcherries and Tehseel buildings are proposed to be completed; those already begun may generally be passed. The buildings of this sort proposed but not yet put in are as follows:—

Items Nos. 81, 82, 83, 84, and 86, in *Agra Division*, amounting in all to Rs. 22,057.

Items No. 87, 88, and 89, in *Allahabad Division*, amounting to Rs. 22,756.

Item No. 94, in *Jhansie*, Rs. 9,184.

The Lieutenant-Governor represents that all of these buildings are urgently required, and as in themselves they are quite unobjectionable, they may be passed to the Imperial allotment, the requisite reduction in the Budget Total being taken from the Road allotments, which can be made good from the Income Tax grant for 1862-63.

Of the other items passed, may be noticed—

Item No. 96.—*Deputy Commissioner's Cutcherry, Jhansie*, Rs. 16,000.

For buildings for the *Customs*, Rs. 23,730 may be passed in full; also for *Opium* Rs. 11,039, and *Post Office* Rs. 2,340.

8. Regarding the *Opium* expenditure, the Lieutenant-Governor has remarked in a separate letter, received after the Budget, that it seems to him objectionable to insert charges for *Opium* in the N. W. P. Budget, because the *Revenue* is held to be a part of that of *Bengal*, and appears in the accounts of that Province. But in truth the charges for *Opium* are Imperial charges, and must be held to be a contingency to which the Government of the N. W. P. is liable, just as it is liable to provide for the Troops, or for such an item as the Residency at *Gwalior*. It will however be desirable that the probable charge for all *Opium* buildings in all Provinces shall be ascertained from the *Bengal* Government, which administers the Department, before the Public Works assignments for the year are made to the various Governments, so that the special demands on them for such Imperial purposes may be considered in making the allotments. But beyond this nothing seems called for in this respect. Special orders will be issued for the better check of this class of expenditure.

9. The whole sum to be passed under *Revenue* will be Rs. 1,68,490.

10. Among the Items to be passed under *General* may be named—

Item No. 106.—*Restoring Residency at Gwalior*, Rs. 16,218.

Item No. 107.—*New Public Offices at Allahabad*, Rs. 3,50,000.—This allotment has been already sanctioned; but pending the approval of Designs, can only be applied to the preparation of materials.

Item No. 108.—*Mutiny Monument at Jhansie*, Rs. 4,500.

Item No. 109.—*Mutiny Monument at Cawnpore*, Rs. 42,000 to complete it. This is understood to include the formation of the Garden and a water-course to supply it.

Item No. 110.—*Laying out new Station at Allahabad*.—Rs. 14,000 to complete it. Information may be called for as to the whole outlay that has taken place for this purpose, and the present results.

11. Total under *General*, Rs. 4,26,718.—Passed in full.

12. Under *Ecclesiastical* in full Rs. 41,099; the only item calling for notice being No. 114, *Church at Bareilly*, Rs. 12,600 to complete it.

13. Under *Educational* is a sum of Rs. 1,501.

14. Under *Judicial* we have—

Item No. 124.—*Police Buildings generally*.—Estimates Rs. 4,19,478; spent Rs. 1,00,000; proposed Rs. 1,50,000. It may be assumed that, to a great extent at least, the quarters of the old Police should be available for the new Force, and the Inspector-General of Police for India might usefully take up the question of its real requirements in this respect. This Department is of course not in a position to enter upon the consideration of such questions, and they will be referred to the Home Department for the issue of orders on the general subject, large demands for Police Buildings having been made by several Governments. Pending further orders, no additional expenditure for new Police Buildings is to be permitted; though a sum of Rs. 75,000 is allowed to stand to cover any eventual outlay that may be authorized.

Item No. 127.—*Central Prison at Meerut*.—Estimate Rs. 1,15,950; spent Rs. 79,296; proposed Rs. 20,000.—May be passed.

Item No. 129.—*Central Prison at Bareilly*.—Estimate Rs. 1,65,526; spent Rs. 32,500; proposed Rs. 20,000.—May be passed.

Item No. 133.—*Central Prison at Agra; additions*.—Estimate Rs. 67,937; proposed Rs. 20,000.—May be passed.

Item No. 135.—*Central Prison at Allahabad*.—Estimate Rs. 2,75,663; spent Rs. 45,000; proposed Rs. 20,000.—May be passed.

Item No. 136.—*Central Prison, Benares*.—Estimate Rs. 1,61,980.—Not begun. Proposed Rs. 20,000. Considering the large sum proposed to be devoted to Civil buildings this year, this will be disallowed.

The Estimate for this Jail has been received since the Budget came in, but orders have not yet been passed upon it. It will require revision in reference to recent orders on the subject of Solitary Cells.

15. On the whole, the sum that will be passed under *Judicial* is Rs. 1,88,377.

16. This completes the review of *Civil Administration* under which the total to be given will be Rs. 8,26,185. This is a very large sum, but is probably not excessive, considering the necessity that has arisen for the re-construction of so many buildings since the mutiny, and the change of the Head-quarters of the Government to Allahabad.

3. PUBLIC IMPROVEMENT.

K. AGRICULTURAL.

17. Item No. 139.—*Permanent Works of the head of the Ganges Canal*.—Estimate Rs. 8,00,000; spent Rs. 1,00,000; proposed Rs. 1,50,000. No design for these works has yet been received. Colonel Rundall, of the Madras Engineers, when lately in this Presidency, was sent to Roorkee to see the Ganges Canal Works. He is an Officer of much experience in the Madras Delta Works, and among other reasons for permitting him to go, it was thought his advice might be of value, as the Dam required at Hurdwar will have a considerable analogy to some of the Madras Delta Works, though it will be on a shingle bed instead of a sandy one. Colonel Rundall's suggestions will be valuable. They were communicated to the Officers

on the spot, and are contained in a Memorandum which has been placed before the Government of India. As regards this work, the orders given last year should stand, viz., that no actual work (beyond provision of materials) should go on until the project has been approved by the Government of India. The material, it is believed, will include a good deal of cut stone flooring, and some progress might be made in quarrying and preparing this. But the submission of the matured project should not be delayed.

Item No. 140.—Futtehgurh Branch Ganges Canal.—Proposed Rs. 1,00,000.

Item No. 141.—Boolunshukur Branch Ganges Canal.—Proposed Rs. 50,000.

The orders on these works appear to be judicious. A section of 80 miles excavation on the former, and one of 43½ miles on the latter, are completed, or nearly so. The money will be spent in finishing the masonry works and Rajbhas (irrigation channels), so as to develop the irrigation before further extension of the main channels. These items were marked as Income Tax Works, but being Imperial Works, and the returns from them going into the Imperial Treasury, it does not seem proper that the Income Tax Funds should be applied to them. They may be passed as Imperial.

Item No. 142.—Boat Docks at Cawnpore. Rs. 8,086.—Needed on account of the crowding of the narrow channel there.—May be passed.

Item No. 144.—Rajbhas for the Ganges Canal.—Rs. 3,73,919 in addition to Rs. 21,70,000 already spent. It is stated that the Rajbhas in the three upper divisions will be completed during the current year. Considering the very large sum involved in these subsidiary works, it is necessary for more complete information regarding it to be submitted to the Government of India. A full Report on the subject of the past expenditure and of the ultimate probable outlay on this score should be called for without delay.

The above projects, from Nos. 139 to 144, amounting in all to Rs. 6,86,865, are all portions of the Ganges Canal Works.

Items Nos. 146 and 147.—Canals from the Bugool River in Rohilkund.—Year Rs. 6,007. These works, estimated to cost Rs. 36,007, were commenced from the Famine grants. The proposed allotment provides for their completion.

Item No. 148.—Kylas Canal.—Estimate Rs. 97,727; spent Rs. 56,500; proposed Rs. 15,000. Another small Canal in Rohilkund. A revised Estimate has just been passed by the Government of India.

Item No. 149.—Jakhun Canal.—Estimate Rs. 99,651; proposed Rs. 18,850. For the completion of the work, which is designed for the irrigation of waste land in the Eastern Dhoon at Dehra, begun in 1856.

Items Nos. 150 and 151.—Irrigation Works in the Agra District.—Estimate Rs. 72,342; spent Rs. 45,065; proposed Rs. 27,277. The chief of these, the Khyragurh Canal, is the subject of a revised Estimate sent up with the Budget, which will require separate consideration.

Items Nos. 146 to 151 are all entered as to be provided from Income Tax Funds; but this is objectionable, for the reasons given in the case of the Ganges Canal. The grants must be Imperial, and may all be passed as such.

Item No. 152.—Bundelkhand Irrigation Works. Rs. 10,000.—The separate Establishment for these

works has lately been broken up, with the approval of this Government, as it was disproportionate to the Revenue derived from them at present, or likely to be derived from their extension.

18. The total sum to be passed under Agricultural is Rs. 7,70,399.

I. COMMUNICATIONS.

19. *Item No. 155.—Second coat of metal on the Road from Meerut to Roorkee.*—Estimate Rs. 1,00,967; spent Rs. 31,500; proposed Rs. 69,467. There can be no doubt of the necessity, but the cost for one coat of metal, not much less than Rs. 4,000 a mile, is most extravagant. The Estimate should have been submitted to this Government. It is said, "submitted 15th November 1860," but it does not appear to have come before the Government of India.

Item No. 156.—Roorkee and Dehra Road.—The details on this subject in the Lieutenant-Governor's Resolution may be referred to; they are interesting.

20. The Road to Dehra and to the great Hill Sanitaria of Landour and Mussooree runs up the Mohun or Khera Pass, which is in fact the bed of a torrent issuing from the outer range of Hills. The difficult nature of the ground on either side, the high bluffs and precipices of boulder beds that flank the Pass, and the innumerable tributary torrents, has always prevented the formation of a proper road, which would have been very costly, and which appeared liable to inevitable accident. In 1861 a plan was suggested by Mr. T. Login, of the Ganges Canal, and Mr. Williams, the Commissioner of Meerut, for avoiding the difficulties to be met with in following the sides of the Pass, by making a causeway up the centre of the torrent, and so dividing it in fact into two parts. The danger of landslips and the multiplicity of bridges would, it was hoped, have been avoided in this way. It was undertaken as a famine work, and had made some progress, when in June last, a flood did it great damage, and destroyed a considerable number of the work-people engaged on it. The fresh work once breached could not stand the after assaults of the torrent, and it is now stated that little of the causeway remains. Such a project was hardly suited to be taken up as a famine work; it was one that required great care and thought as to the manner in which it was to be carried out; and from what has been reported of the style of the actual execution, this cannot have been given to it. A Committee assembled by the Lieutenant-Governor's order in the beginning of last cold weather re-considered the whole scheme. The result of their observation is to recommend, as far as can be understood without detailed Drawings, a road which shall be for the most part a *hill-side* road, but in some places will be on a causeway at *one side* of the Pass, not in the centre. The Executive Engineer has been authorised to cut out a 7 or 8 feet track on the line recommended, and when this has been done, a complete project will be formed. The Lieutenant-Governor has reserved Rs. 1,20,000 for this work, but nothing beyond the track will be attempted until the whole is completely estimated. The report is too general to afford means of judging how far the difficulties which suggested the central causeway may be mitigated. But the difficulties, one way or the other, must be met and overcome. The access to these important Stations cannot be left in its present state.

It is observed that the money likely to be spent up to 30th April is put down at Rs. 52,000, but it is not known what this represents. The money spent from the Famine Funds on the destroyed work must have been very much more than this. It is best always to know the truth in such cases, and a complete account ought to be asked for.

21. In order to bring the Budget allotment within proper bounds, it will be necessary to make a reduction from some of the grants for these works, and the requisite sum, Rs. 73,954, will be taken from this, leaving Rs. 46,046 to be passed to the Imperial Budget; the balance wanted must be made up from the Income Tax Funds. The Lieutenant-Governor, however, may be informed that he may adjust this reduction by a transfer from any other works instead, if he desires to do so, only maintaining the same financial general result.

22. *Item No. 157.—Agra and Bombay Road.*—This is the annual allotment of 2½ lakhs. The Government of India has pressed the completion of this Road by a fixed date (letter No. 4476 of 23rd December 1861), and promised what money may be needful. The balance may probably be provided from the sums available from Sindiah's contributions, or something may be added from the Income Tax Fund. The Lieutenant-Governor is requested to bear in mind that, in the prospect of a Weekly Mail from England *via* Bombay passing over this Road by the end of the present year, its early completion will be of the greatest importance to the N. W. P. and the Punjab.

Item No. 159.—Cawnpoor and Saugor (Malhona) Road, Rs. 1,25,000.—A special report on this Road is expected from Major-General Boileau, who, at the Lieutenant-Governor's request, was allowed to be employed exceptionally as a Superintending Engineer to take charge of it. It has not yet been submitted, though it is overdue. Some particulars are given by the Lieutenant-Governor, who has lately marched over the line.

From Cawnpoor to Kalpee on the Jumna is almost completely metalled; but three considerable bridges are wanted.

From Kalpee to Oraie—26 miles, of which 15 metalled; it is bridged throughout.

Oraie to Jhansie—72 miles. No metal; bridged throughout.

Jhansie to Lullutpoor—57 miles. Red gravel prevails. Well bridged, except at the Betwa River.

This account is encouraging. Metalling and one large bridge seems all that is wanted south of the Jumna.

Item No. 160.—Rohilkund Imperial Roads, Rs. 2,00,000.—The progress does not seem to be very satisfactory.

Item No. 162.—Metalling the Sohagee Pass, Rs. 52,141.—This is on the Road between Allahabad and Rewa. This is the subject of an Estimate requiring separate notice and orders.

Item No. 164, Rs. 4,500, will be transferred to Income Tax to adjust the amount of the Budget.

Item No. 165.—Bridges over Kharee and Ootungun Rivers, on Agra and Gwalior Road.—Estimate Rs. 81,871; spent Rs. 66,000; proposed Rs. 35,000. It does not appear how far these are advanced, but it is intimated that the Estimates will be largely exceeded.

23. *Item No. 167.—Re-building Bridge over the Hindun at Ghazeeodeenuggur near Delhi.*—Estimate Rs. 56,000; spent Rs. 22,000; proposed Rs. 20,000. There was a suspension bridge here of several spans. The chains were broken by an accident, and the whole bridge went. This was in 1858. A Design has been submitted, adapting the piers and abutments to a masonry bridge. Further information has been considered necessary as to certain details. The Lieutenant-Governor doubts whether more than the allotment of Rs. 20,000 can be spent this year; how this can be is not understood.

The Government of India must express its disapprobation of the practice, which too often is allowed to prevail, of permitting such gaps as that occasioned by the fall of this bridge to be left unrepaired from year to year. Whether a bridge is built where one has never been before is a question of the means available, and the claims of competing objects. But when a bridge has existed and has failed we are bound in honor to re-build it as quickly as possible, and every day's delay should be felt as a discredit. If further progress can be made with this work, the Lieutenant-Governor will no doubt find the means to give the additional money necessary; it is not a large sum.

It should here be remarked that Item No. 173, *Diversion of the Hindun River*, is an essential part of the bridge project, and should have been dealt with in connexion with it. The Estimate is Rs. 48,755; spent Rs. 35,050; proposed Rs. 13,705. The sub-division of this Estimate seems to have brought the work wrongly within the Lieutenant-Governor's power of sanction. The Estimate should be submitted. This work has partly been carried out as a Famine work; but its cost, which was originally roughly estimated at Rs. 18,000, and apparently begun with this idea, now turns out nearly four times that sum. It is another lesson of the value of rough estimates.

24. *Item No. 169.—Bridges on Cawnpoor and Lucknow Road, Rs. 10,000.*—It is said that these are required in consequence of the old bridges having failed from insufficient foundations. It may be asked who designed, who approved and executed these works.

Item No. 171, Rs. 3,747, will also be transferred to Income Tax Funds for the reasons above given.

Item No. 172.—Conservancy of Ganges River, Rs. 20,000.—This sum may be passed, to be disbursed in such manner as may hereafter be found expedient, in consequence of the transfer of the Superintendent of the Works to the control of the Marine Department.

25. The total amount to be passed under *Communications* will be Rs. 8,94,156.

26. This will make the aggregate for Public Improvement Rs. 16,64,555; and the total of Part I, Rs. 29,50,000.

PART II.—REPAIRS.

27. The extra amount proposed for Repairs is Rs. 13,97,820 against Rs. 13,56,592 last year, the latter sum including the Jubbulpoor Division. The charge therefore is very considerably in excess of that proposed last year, and is generally very high. It must be reduced, and a sum of 13 lakhs will be allowed. The demands originally made by the Public Works Officers were for upwards of 22½ lakhs. The Lieutenant-Governor himself remarks in his Minute that "he has no hesitation in saying that past experience has shewn that, with due economy, the diminished allotments will amply suffice for the requirements of the Department." It seems obvious that no reliance whatever can be placed on such extravagant Estimates.

28. *Military Repairs*, proposed at Rs. 3,74,425, will be reduced to Rs. 3,50,000. The Military Finance Department points out that as compared to Bombay, in which the Military Force is very nearly the same as in N. W. P., the proposed charge for this class of Repairs is most excessive. The sum allowed for Bombay is 2½ lakhs. No doubt the state of the buildings in the N. W. P. is in many respects far from satisfactory; but a great deal of the work is quite new, and there seems no sufficient reason for any extraordinary charge on this account.

As regards Stud buildings, there is, it is believed, some confusion, a part of the expenditure hitherto having appeared in the Stud Accounts.

29. *Civil Repairs* will be reduced from Rs. 2,12,120 to 2 lakhs.

30. *Communications*, from Rs. 5,07,132 to Rs. 4,45,857. Any thing more required must be made up from Local Funds and Income Tax.

31. It is remarked that the Lieutenant-Governor alludes in his Minute to the restoration of the tomb of the Emperor Akbar at Sikundra, near Agra, which is going on under his orders. The object is a most proper one; but it is exceedingly questionable whether such a work should be entered as a Repair. By a Repair is meant the ordinary work necessary from time to time to maintain a building in a proper condition. The sum at which these so-called Repairs are estimated is Rs. 42,570, which shews that the operations are not of the character abovementioned. The item should have been brought forward as an Original Work.

PART III.—ESTABLISHMENTS.

32. The proposed allotment is Rs. 12,22,880 against Rs. 11,57,446 from last year, which, however, included the Jubbulpoor Circle. No allusion is made to this circumstance, though it is pointed out that new charges have been incurred, amounting to about 1 lakh. On the whole, an aggregate of 12 lakhs is deemed sufficient, and may be passed, though it is confidently hoped that a considerable reduction will before long be found possible, and will set free a further sum for application to really useful work.

33. This concludes the review of the Imperial Budget, amounting in all to 60½ lakhs, and distributed as follows:—

	Original Works.	Repairs.	Total.
MILITARY.			
	Rs.	Rs.	Rs.
Army	4,59,260	3,50,000	8,09,260
Total Military ...	4,59,260	3,50,000	8,09,260
CIVIL ADMINISTRATION.			
Revenue	1,68,490	65,523	2,34,013
General	4,26,718	44,282	4,71,000
Ecclesiastical	41,099	12,395	53,494
Educational	1,501	13,513	15,014
Judicial	1,88,377	64,287	2,52,664
Total Civil Administration ...	8,26,185	2,00,000	10,26,185
PUBLIC IMPROVEMENT.			
Agricultural	7,70,399	3,02,839	10,73,238
Communications	8,94,156	4,45,857	13,40,013
Electric telegraph ... ..	...	1,304	1,304
Total Public Improvement ...	16,64,555	7,50,000	24,14,555
Total Works & Repairs ...	29,50,000	13,00,000	42,50,000
Reserve ... ..	...	...	6,00,000
Establishment ... ..	...	...	12,00,000
Grand Total ... ..	...	...	60,50,000

34. A far more complete and intelligible account of the Local Funds has been received from the N. W. P. than from most other Governments; though here too there is great room for improvement, which the Lieutenant-Governor promises.

35. The income is as follows:—

Ferry Fund	Rs. 4,72,842
Road Fund	5,84,989
Local Agency	58,614
Nuzool	1,27,618
Municipal Fund	4,48,594
Prison Labour Fund	66,122
Miscellaneous, including Pounds...	1,03,367
	Rs. 18,62,146

36. It is not clear whether the Account of expenditure refers to the past year, or to the present, but it may at all events be looked on as an approximation to the outlay for the present year. It is as follows:—

Establishments	Rs. 2,46,385
Roads	6,85,304
Bridges and Culverts	2,75,520
Serais, &c.	66,220
Conservancy and Drainage	1,17,742
Streets	82,034
Tanks and Wells	75,763
Total	Rs. 15,48,968

Leaving an unexpended balance of Rs. 3,13,178.

37. A detailed list of the main elements of the expenditure for 1862-63 is given, amounting to Rs. 8,40,691; but its connexion with the estimated expenditure above noted is not explained,

and nothing can be ascertained from the figures themselves. The allotments are almost exclusively small ones, and nothing is entered specially calling for notice.

38. The allotments of the Income Tax for 1861-62 and 1862-63 will be available for Local expenditure, in addition to the above sum. The allotment for 1861-62, amounting to 5½ lakhs, has already been approved, and calls for no special remark now. The allotment for 1862-63, which may be taken at 6 lakhs, must be altogether redistributed, in consequence of the manner in which the Budget has been dealt with.

39. On the whole, the amount available for Local Public Works for the year will be—

Local Funds Proper, say	... 18½ lakhs.
Income Tax, 1861-62	... 5½ "
" " 1862-63	... 6 "
Total	30 lakhs.

40. The charges on the Imperial Revenues for the Guaranteed Railways will be—

Controlling Establishment	... Rs. 43,000
Cost of land	... " 1,10,000
Total	Rs. 1,53,000

This makes provision for the land in the N. W. P. A separate entry is made for that required in the Central Provinces in the Budget of that Administration.

41. The estimated expenditure of Guaranteed Capital is—

E. I. Railway, Main Line	... Rs. 45,00,000
" Jubbulpore Line	... " 12,00,000
Total	Rs. 57,00,000

A portion of this outlay will take place beyond the N. W. P. boundaries, but for the present year the exact amount of this cannot be ascertained.

42. The aggregate outlay for all Public Works under Government control in the N. W. Provinces, excluding Municipal expenditure, will therefore be about 1½ Million Sterling, viz:—

Imperial outlay on Public Works Proper	60½ lakhs.
Imperial outlay for works of Guaranteed Companies	... 1½ "
Total	62 lakhs.
Local Funds, including Income Tax	... 30 "
Guaranteed Capital	... 57 "
Grand Total	149 "

R. STRACHEY, *Lieut.-Col., R. E.,*
Secy. to the Govt. of India,

FORT WILLIAM, } *P. W. Dept.*
The 10th June 1862. }

PUNJAB BUDGET ORDERS, 1862-63.

1. The Punjab Budget has been submitted in proper time and form. The original assignment was 50 lakhs; the Budget as sent up provides for an expenditure of Rs. 50,57,975.

2. The general cast of the Budget has called for considerable changes. Having in view the still large requirements of the Military Department, an addition has been thought necessary to the proposed allotment under this head, though several of the projects originally entered have been

disallowed for the present. Some large reductions have also been made under the head of Civil Administration. The sum set down for repairs was erroneously swelled by the exhibition of about Rs. 1,75,000 as the cost of maintenance of Ferries and Boat Bridges, which it has been ruled should appear as a charge against the Tolls, the balance only being shewn in the Public Works Accounts, either as a receipt or a charge. The charges for Establishment have been considered most excessive, and an immediate reduction of rather more than 1 lakh has been thought possible.

The savings thus obtained have been applied to make good the additional grant for Military works, and to add to the allotments for the great Roads and Irrigation works, the completion of which is so essential.

3. The general scope of these modifications will be as follows:—Under *Original Works, Military*, a reduction will be made of Rs. 50,000 and an addition of Rs. 1,22,318, being a net addition of Rs. 72,318. Under *Civil* a reduction of Rs. 70,000 and an addition of Rs. 10,000, being a net reduction of Rs. 60,000. Under *Public Improvement* a reduction of Rs. 53,533 and an addition of Rs. 3,78,425, being a net increase of Rs. 3,24,892. For *Repairs* there will be a reduction of Rs. 15,400 for *Military* and of Rs. 1,75,000 for *Public Improvement*, in all a reduction of Rs. 1,90,400. For *Establishments* a reduction of Rs. 1,16,117. To the *Reserve* an addition of Rs. 11,332 will be made to adjust the total assignment. This will give a net increase of Rs. 42,025, which, added to the Budget total submitted, will give a total of 51 lakhs, being 1 lakh in addition to the original assignment.

PART I.—ORIGINAL WORKS.

1. MILITARY, ARMY.

4. *Item No. 1.—Fort at Abbottabad.*—Estimate Rs. 1,00,000; proposed Rs. 50,000. A Plan for a Fort at Abbottabad with a Native Garrison was sanctioned in 1859, at a cost of Rs. 53,013. It is now proposed to have a Garrison of 100 European Infantry, and 30 Artillery, and increased and modified accommodation will be wanted. The Estimate is said to be under preparation. Ample time will be required to consider this, and the Estimate not being yet submitted, the Project must be struck out.

5. A number of entries follow, but most of them are marked A., as only admissible with a larger Budget grant. This system last year's experience shewed to be a troublesome complication, and it will be discontinued hereafter. In one case an item, No. 27, marked A. appears, *New N. I. Lines at Kohat, Rs. 10,906*, with the note, that the Lieutenant-Governor has sanctioned the collection of material. And somewhat the same occurs in other cases. Hence expenditure seems to have been authorized, although no funds have been appropriated for such works. This is an obvious contravention of the Budget system, and must be arrested.

6. *Item No. 10.—Clearances in Palace, Delhi.* Spent Rs. 63,000; proposed Rs. 42,000. This is a supplementary item, marked A; but it is, on all accounts, important to complete the operation begun, and the extra sum may be passed.

Item No. 13.—Plunge Bath for Artillery, Rs. 3,462; No. 14, Hospital for European Troops, Rs. 12,272; No. 16, Plunge Bath for Infantry, Rs. 3,465; marked A., may also be passed.

Item Nos. 21 and 23.—Completion of unfinished Barracks for Workshops, each Rs. 7,120, marked A.; these should not be undertaken until it is ascertained that no other buildings already existing can be made available.

Item No. 27.—Native Infantry Lines, Kohat; Rs. 10,906.—Marked A. It may be enquired whether this signifies the Public buildings, such as Guard Rooms, &c., or the huts for the Sepoys; and if the latter, what sort of accommodation is proposed to be given.

Items Nos. 34, 35, and 36.—Buildings in Govind-gurh Fort;

Privies and Wash Houses ...	Estimate Rs. 11,540; proposed Rs. 5,770
Cook Rooms ...	" " 2,329; " " 2,329
Hospital ...	" " 16,148; " " 16,148
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Total Rs.	24,247

May be passed. The objection of the Military Finance Department that this is not a Military Post is an error.

Item No. 37.—Restoring and completing the Barracks at Jullundur.—Estimate Rs. 1,28,949; proposed Rs. 50,000. His Excellency the Commander-in-Chief having raised objections to the re-occupation of this Station, some delay has occurred in dealing with this work. It had recently been settled that the Barracks shall be thoroughly repaired; but within the last few days doubts have again been raised whether the buildings are good enough to be worth any repair on a large scale, and whether they should not be re-constructed. Meantime, however, the allotment may stand as proposed.

Item No. 43.—Barrack at Bhagsoo, Dhurmsala.—Estimate Rs. 25,000; year Rs. 15,000. This provides accommodation for one Company, and may be passed.

Item No. 44.—New Barracks, Delhi Palace.—Proposed Rs. 20,000. This may be passed on the distinct understanding that no further outlay is to take place, excepting for preparation of materials; or finishing off the work in hand at the end of April last.

Items Nos. 46 to 48.—Barrack buildings at Dugshai.—Marked A., viz:—

Hospital ...	Rs. 20,000
Fives' Court ...	" 1,500
Coffee Room ...	" 1,800
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Total Rs.	23,300

May be passed for expenditure on sanction of proper Estimates.

Items Nos. 49 to 51.—Barrack buildings at Subathoo.—Marked A., viz:—

Quarters for School Master ...	Rs. 6,000
Fives' Court ...	" 1,500
Coffee Room ...	" 1,800
<hr/>	
Total Rs.	9,300

May also be passed as above.

Item No. 54.—Restoring Barracks at Kussowlee.—Estimate Rs. 57,560; to complete Rs. 30,000. This was urgently required by the Commander-in-Chief, and has been sanctioned for prosecution.

Items Nos. 58 and 59.—Rest Houses for European Troops on Lahore and Peshawur Road and Grand Trunk Road; Rs. 11,340.—These items are marked A., and no allotment is proposed. But

there seems no authority for the provision of such buildings, and the object of them is not understood. During the mutiny, when most extraordinary arrangements were called for with a view of expediting the transit of the European Soldiers to Upper India, such buildings were constructed; but how they can now be required is not perceived. No expenditure for such works is to take place without special authority.

7. Lastly, a further addition of Rs. 28,519 will be made available in addition to the sum set down in the Budget for the further buildings that will be necessary at Subathoo for the provision of accommodation for a complete Regiment now that the detachment is to be removed from Jutogh. This makes the total sum passed under Military Rs. 3,00,000.

8. The Punjab Government, remarking on the large number of Military Works still required, the aggregate of the items marked A. being no less than Rs. 4,73,894, suggests that a defined amount of the Budget assignment may hereafter be fixed for expenditure on Military Works, and that it be left to the Commander-in-Chief to decide which shall have the preference. This is in substance nearly what has been proposed in regard to Oudh and Burmah, and the system is recommended for adoption here also. There is so much still to be done that no good will result from keeping the amount so low as it was in the Budget of this year, and it has therefore been increased to 3 lakhs, and this sum might be fixed to be devoted annually to original Military Works for the next three years.

2. CIVIL ADMINISTRATION.

9. *Items Nos. 65 and 66.—Salt Mines—Gallery at Buggy Mine.—Estimate Rs. 28,427; proposed Rs. 3,000.*

Machinery.—Estimate Rs. 14,950; proposed Rs. 5,000.

The latter entry is marked A. The first item may be passed, and Rs. 10,000 additional given for the Salt works generally. A special reference has been made on the subject of these Salt Mines. It will obviously be most unwise not to improve to the utmost the Mechanical appliances required for the economical working of the Salt Mines. The subject is one that seems to call for a special enquiry, having reference to the Fiscal as well as to the Engineering aspect of the question, and the Lieutenant-Governor is requested to cause a thorough investigation to take place, and submit a Report for consideration, first in the Civil Department as to the Revenue question, and afterwards in this Department as to the practical means of carrying out what the Government considers to be really advisable in an administrative point of view.

The total under Revenue will be Rs. 14,600.

10. *Item No. 68.—Medical College.—Proposed Rs. 25,000.* No Estimates yet received. Must be disallowed, and attention directed to the remarks in the orders on last year's Budget on this proposal, when it was said that there was no information, a want which still remains unsupplied.

The entry should have been under Educational.

11. *Items Nos. 69 to 72.—Rs. 30,106 for Churches at Kangra, Abbottabad, Attok, and Nowshera.* There is not a satisfactory entry about the Estimates of one of these Churches. The Lieutenant-Governor's attention must again be called to the remarks in admitting his projects for building Churches at small Stations, in the

orders on the Budget for 1860-61. There is no class of works for which the Estimates are so apt to be dealt with in an unsatisfactory manner. If private subscriptions aid, well and good. But let them be secured, and the Estimate adapted to the whole amount honestly known to be available. The P. W. Officers should not be permitted to frame loose Estimates on a peradventure of private subscriptions to eke out deficiencies; the certain result of such a system is eventual demands on the Government which it is difficult to resist. It should be distinctly understood that these sums remain in the Budget as approved, on the condition that a complete Estimate and Design is drawn out before the work is undertaken.

The total under *Ecclesiastical* will be Rs. 37,134.

12. Under *Educational* will be passed Rs. 13,355, part of which is—

Item No. 74.—*Hospital for Sunawur School*; Rs. 10,675.

13. Under *Judicial* may be remarked—

Items Nos. 82 to 85.—*Rest Houses for Police Officers on tour, &c.*—Estimates Rs. 77,461; proposed Rs. 60,000. On a reference to the Home Department, the necessity for such buildings is not admitted, and, as was ordered in the N. W. P., the whole expenditure for the New Police will be arrested till definite orders on the subject have been issued. The sum of Rs. 45,000 will be absolutely disallowed on these items, and Rs. 15,000 only left to stand to meet any essential want.

Several items, Nos. 87, 88, 89, 99, seem wrongly entered under the head of *Police and Court Houses* that should have been under *Jails*. Making allowance for these, the sum passed under *Police* will be Rs. 18,337, and under *Court Houses*, Rs. 13,252.

Under *Jails* may be passed Rs. 28,818, including—

Item No. 100.—*Central Jail, Lahore*.—Estimate Rs. 1,00,589; spent Rs. 80,589; proposed Rs. 20,000.

14. This completes *Civil Administration*, for which will be passed Rs. 1,25,496.

3. PUBLIC IMPROVEMENTS.

15. *Municipal*.—Item No. 102.—*Tunnel for Water at Simla*; Rs. 3,000.

The prosecution of this, on which Rs. 2,000 has already been spent, is recommended by Mr. Medlicott, of the Geological Survey. Its utility is not doubted, but it is not fairly chargeable against Imperial Funds, and may be disallowed, to be made good from Income Tax or Local Funds.

16. *Marine*.—The entry under this head should be "*River Improvements*," under which it will be considered.

17. Under *Industrial* may be passed—

Item No. 104.—*Saw Mills on the Chenab*, Rs. 20,000, already promised.

18. Under *Agricultural* the following call for notice:—

Item No. 106.—*Completing Regulators on Baree Doab Canal*; Rs. 15,000.

Item No. 109.—*Rajbhas for Baree Doab Canal*.—Estimate Rs. 17,45,000; spent Rs. 3,00,000; proposed Rs. 2,50,000. The progress of the Irrigation Channels being very important, an additional grant of Rs. 50,000 may be made to this item, making 3 Lakhs in all. Enquiry may usefully be made as to the system on which these works are going on, as the estimated outlay is very large.

This is all the expenditure on original works for the Baree Doab Canal for this year.

Items Nos. 110 and 111.—*Extension of Sohag and Kulora (Sutlej Inundation) Canals*.—Estimates Rs. 2,48,870; proposed for the year Rs. 25,000. If these works are not yet in hand, it seems doubtful policy to begin operations on a scale that will require ten years and more to complete the work. The allotment may stand, but explanation should be given on this point.

Item No. 114.—*Dhondoo Canal*.—Estimate Rs. 88,849; proposed Rs. 44,425, marked A. Half the cost is said to have been contributed by the Zemindars. Such acts should be countenanced, and the another half may be given by Government. The Estimate must, however, be submitted for sanction, and the nature of the arrangements with the Zemindars as to the use of the water should be explained.

Item No. 115.—*Regulating Bridge, Danguee Canal*.—Rs. 4,000, marked A. This is for an Irrigation work said to have been excavated by the Chief of a Tribe at Dera Ghazee Khan. This too may be passed.

Item No. 116.—*New line of Western Jumna Canal between Indree and Kurnaul*; Estimate Rs. 1,68,063; proposed Rs. 50,000—This was sanctioned last year, partly as a famine work, but as a great improvement also. Certain remarks were made on it which have not been replied to. A year nearly should not have been allowed to pass without reply to those remarks. The sanction of the allotment proposed should be contingent on an immediate report and submission of the revised Estimate and Design.

Item No. 120.—*Plantations, Baree Doab Canal*.—Proposed Rs. 10,000, marked A. This may be granted.

19. The total under *Agricultural* will then be Rs. 4,53,250.

20. Under *Communications* may be noticed—

Items Nos. 121 to 124.—*Lahore and Peshawur Road*—

	Estimates. Rs.	Spent Rs.	Proposed. Rs.
Formation of Road ...	32,63,197	8,00,000	98,116
Metalling ditto ...			3,50,000
Bridges ...			99,175
Railings ...	73,913	...	20,614
Total Rs. ...	33,37,110	8,00,000	5,67,905

Considering how much there is still to do, and how considerable an Establishment is maintained on this road, more money should be given to it, especially to the Bridges. One lakh additional has accordingly been assigned to it, making a total of Rs. 6,67,905.

Item No. 125.—*Indus Tunnel. Experimental Gallery*.—Proposed Rs. 5,000. On a late reference the attention of the Punjab Government has specially been called to this work. Though originally estimated at only Rs. 10,000, the expenditure to the end of last year (30th April) is put down at Rs. 35,880. Further, a revised Estimate for the Drift Gallery has come in, shewing that the cost of its completion will be Rs. 51,000, and besides this that Rs. 36,000 will have been spent on Establishment, and that three Companies of Pioneers have been at work on it for two years. The whole actual outlay has probably been not short of 3 or 4 lakhs already. The Government of India has requested an early report to be made to enable a final decision to be come to regarding this undertaking.

Item No. 126.—Road from Lahore to Ferozepore.—Estimate Rs. 2,10,346; spent Rs. 1,34,000; proposed Rs. 45,000.—May be passed.

Item (without a number).—8th Division, Grand Trunk Road. Compensation for Land in Putiala, taken up for Kunkur; Rs. 19,500.—Pass.

Item No. 128.—Road from Umballa to Kalka; Rs. 50,000.—May stand, subject to the submission of the Estimate in due time.

Item No. 129.—Road from Delhi to Muttra.—Estimate Rs. 1,50,000; proposed Rs. 40,000. This was begun as a Famine work, but only Rs. 31,000 appears to have been spent on it. No Estimate has been submitted, and none is spoken of. Must be disallowed.

Item No. 130.—Road from Rawul Pindee to Murree.—Estimate Rs. 42,263; spent Rs. 24,263; proposed Rs. 10,000.—Pass.

Item No. 131.—Road from Kalabagh to Attock; Rs. 25,000.—This work is undertaken in connexion with the Steamers recently put upon the Upper Indus, and the allotment may be allowed to stand with a caution as to the necessity for care in keeping down the expenditure, pending the sanction of an Estimate.

Item No. 132.—Improvement of incomplete Kohat and Khooshyalpur Road; Rs. 6,000.—May be passed.

Items Nos. 135 and 136.—Huzara Main Road; Rs. 7,356.—May be passed.

Items Nos. 137, 138, 140, 141, and 142. These Items provide for the improvement of various roads in the Himalaya, amounting to Rs. 65,000. A definite and comprehensive plan should be drawn out for the main lines of communication in the Mountain Districts which the Government of the Punjab would desire to be undertaken from Imperial Funds, and after submission to the Government of India and approval, they should then be worked out by degrees and on a system. The more difficult the country, the more necessary are such precautions; and it is out of the question to admit of the indefinite application of the Imperial Funds to such works. On the above understanding the general allotment may stand.

Item No. 147.—Permanent Bridges on the Grand Trunk Road in the Umballah Division; Rs. 1,00,000.—Much more than a lakh should be spent on these Bridges. If every other road were stopped money should be given to these Bridges and to the Lahore and Peshawar Road. The aggregate Estimates of these Bridges are about 8 Lakhs of Rupees. Even allowing for a considerable quantity of brick long prepared an expenditure of one lakh is totally inadequate for real progress. A further grant of 1½ lakhs is added to the sum proposed, making in all 2½ lakhs.

Item No. 148.—Renewal of superstructure for Bridge of Boats on the Jumna River; Rs. 10,533.

This seems to be a charge for the maintenance of the Bridge of Boats, and as such should be debited against the Receipts. It will therefore be disallowed and struck out of the Budget for execution from the gross income.

Item No. 103.—Buildings for River Navigation at Mithankote; Rs. 20,000.—This Item is transposed from Marine. Details are not given, but no doubt buildings of some sort will be necessary, and this allotment may be given, pending a more accurate Estimate. If the cost of the whole of the works required falls within the Lieutenant-Governor's powers of sanction he will dispose of

it, otherwise the Estimates must be submitted for approval to the Government of India.

21. The total for *Communications* will therefore be Rs. 11,91,772.

PART II.—REPAIRS.

22. The total sum set down for Repairs for the year is Rs. 14,38,550, or deducting the charges for Boat, Bridge, and Ferry Maintenance, Rs. 12,63,550. Last year the sanctioned sum was Rs. 11,44,649. The excess in the present year is attributed partly to the expense of additional white-washing of Barracks, and partly to an increase of charge for clearance of the irrigation canals, amounting to upwards of one Lakh. The total for the Irrigation Works under the Punjab Government for the year is upwards of 4 lakhs, which seems a very large sum, but in the absence of any means of checking it, it must be passed, as it is declared to be essential. The total sum proposed to be allowed will be Rs. 12,48,150, of which Rs. 2,00,000 will be for *Military*, and Rs. 87,104 for *Civil*, and Rs. 9,61,046 for *Public Improvement*.

PART III.—ESTABLISHMENTS.

23. The proposed charge is Rs. 13,66,117 against Rs. 11,57,092 for last year. This increase is very serious and will not be admitted. It has been ascertained from Major Chesney's recent visit to the Punjab that important reductions are possible, and pending the receipt of his report, and the expression of the opinion of the Lieutenant-Governor, a reduction of Rs. 1,16,117 may be made, bringing down the charge to Rs. 12,50,000. This however is still very large, and it is confidently hoped that a further reduction may be found possible on a large scale, probably to the extent of more than a lakh additional.

24. In the Punjab a very sensible proportion of the Public Works outlay is managed by the Civil District Officers, amounting apparently to nearly 4 lakhs out of the whole 51 lakhs to be given. The actual outlay on works managed by the Public Works Officers therefore will be reduced to 34½ lakhs, for which 12½ lakhs of Establishment is now proposed to be given, or about 36 per cent. This however manifestly cannot be permitted to continue, and the large sum named above is now authorized only because the reductions will of necessity require some little time to carry out. As at first demanded, the charge for Establishment would have been just 40 per cent. on the actual outlay on works.

25. As specimens of the state of things in the Punjab may be given the following Statement of the estimated expenditure for the year:—

<i>Rawul Pindee Division.</i> —Establishments Rs. 60,625, Works Rs. 51,770			
<i>Peshawar</i>	"	"	45,755 85,152
<i>Kohat</i>	"	"	24,000 31,700
<i>Mooltan</i>	"	"	10,200 32,130
<i>Lahore</i>	"	"	34,200 80,000
<i>West Sirhind</i>	"	"	10,480 9,350
<i>Upper Sirhind</i>	"	"	35,834 70,875
<i>Lower Sirhind</i>	"	"	20,728 30,450
<i>Delhi</i>	"	"	31,100 32,000

26. The Establishments on the Canals also are exceedingly heavy, amounting to Rs. 4,09,309 against Rs. 7,50,571 of expenditure. It is true that the entire duty of the Canal Officers is not to superintend expenditure, and that the charge for Collections, Rs. 97,594, may fairly be set off against the Revenue; but notwithstanding this, the cost is certainly excessive.

27. It is needless to follow the Punjab Government into its explanation of the causes of the increase of charge for Establishments over last year's allowance. A complete re-arrangement seems requisite, and no comparisons in such circumstances are of the least value.

28. This concludes the review of the Imperial outlay, amounting to 51 lakhs, proposed to be distributed as follows:—

	Original Works.	Repairs.	Total.
MILITARY.	Rs.	Rs.	Rs.
Army	3,00,000	2,00,000	5,00,000
Total Military ...	3,00,000	2,00,000	5,00,000
CIVIL ADMINISTRATION.			
Revenue	14,000	23,221	37,221
General ... ..	...	16,117	16,117
Ecclesiastical	37,134	3,830	40,964
Educational	13,353	2,120	15,473
Judicial	60,407	41,816	1,02,223
Total Civil Administration ...	1,25,498	87,104	2,12,602
PUBLIC IMPROVEMENT.			
Industrial	20,000	...	20,000
Agricultural	4,53,250	4,15,918	8,69,168
Communications	11,91,772	5,44,150	17,35,922
Electric Telegraph ... ..	...	950	950
Total Public Improvement ...	16,65,022	9,61,040	26,26,062
Total Works and Repairs ...	20,00,518	12,48,150	32,48,668
Reserve ... ..	...	...	5,11,332
Establishment ... ..	...	...	12,50,000
Grand Total ... ..	...	...	51,00,000

29. The amount at the disposal of the Punjab Government from Local Funds is large, amounting to nearly 18 lakhs. The Local Budget has been submitted in a form that exactly agrees with that given to the Imperial Budget, though some needless complication has been made, and the Punjab Government thus is entitled to the credit of being the first to bring this branch of its expenditure into real order.

30. The sources of the Income from which these Funds are supplied are not very clearly shewn, but the main elements seem to be as follows:—

Local Funds, probably in a large degree derived from Town Duties Rs.	13,68,034
Amalgamated Road Fund	3,10,983
Educational Cess Fund	1,02,802
Total	Rs. 17,81,819

31. The following details relating to the proposed Local Fund expenditure will be of interest:—

For *Civil Administration* the total outlay is Rs. 2,09,980; of which Rs. 12,101 is for repairs; and Rs. 1,97,879 for *Original Works*.

The *Delhi Institute, combining College, Museum, &c.*, estimated to cost Rs. 80,000, receives Rs. 30,000, one-third as Museum, one-third as College, one-third as Town Hall.

For *Dispensaries*, in small sums, Rs. 13,241 is given.

For *School-houses*, in small sums, Rs. 1,28,381 is given; including for the *Umrtsur School*

Rs. 20,000, for *Normal School at Lahore* Rs. 10,000, and for *Zillah School at Lahore* Rs. 15,000.

For *New Kotwalee* at Delhi, Rs. 20,000.

For *Municipal Works* the outlay is Rs. 4,71,112, of which Rs. 70,039 for repairs, and for new works Rs. 4,01,073.

Subordinate to this will be for *Town Buildings*, chiefly *Gates and Walls of towns*, Rs. 46,507.

Next, *Markets* Rs. 10,222; *Streets in Towns and Station Roads*, Rs. 1,23,195; of which Rs. 12,000 is for *Streets in Mooltan*.

Lighting receives Rs. 7,200; *Water Supply* Rs. 26,481; *Sewage* Rs. 1,87,468, of which Rs. 81,000 is for *Umrtsur*, and Rs. 29,960 for *Lahore*.

For *Industrial* Rs. 800 is given. For *Agricultural* Rs. 58,806, of which Rs. 4,265 is for repairs to Tanks, the rest, Rs. 54,541, for new works, of which Rs. 10,528 is for *Tanks*, and Rs. 36,529 for *Plantations*.

Under *Communications* we find Rs. 8,07,884, of which Rs. 1,58,022 is for Road repairs, and for new works Rs. 6,49,862. Of this Rs. 2,32,734 is for *Metalled Roads*, the larger items being—

<i>Hoshiarpur and Kangra Road</i> ...	Rs. 21,197
<i>Umrtsur to Puthankot</i>	1,12,050
<i>Googaira to Choonanwalla</i>	16,759
<i>Cheechawutnee to Railway</i>	20,768
<i>Dera Ghazee Khan to Mooltan</i>	26,000
For <i>Unmetalled Roads</i> is given Rs. 2,11,087, the larger items being—	
<i>Umrtsur to Sealkote</i>	Rs. 31,000
<i>Kussoor to Raivind</i>	10,000
<i>Shahpur to Jhung</i>	12,367

For *Bridges*, including Road culverts, &c., is given in small sums, Rs. 1,05,879.

For *Accommodation to Travellers*, for *Serais* and *Dak Bungalows*, Rs. 1,04,046.

32. The charge under the head of *Establishments* is Rs. 2,38,237. A large portion of it should hardly have been reckoned as Public Works outlay at all, viz., *Conservancy and Lighting in Towns*, Rs. 47,357; *Maintenance (custody?) of Dispensaries* Rs. 16,027; *Serais and Dak Bungalows*, Rs. 24,754. Another large portion is for Establishment employed on work, viz., for *Repairs* Rs. 9,461 and for *Plantations* Rs. 28,186. On the whole, the unproductive outlay for supervision would seem to be but little over 1 Lakh, or not much more than 6 or 7 per cent. on the gross outlay, which is quite satisfactory, and gives an illustration of the different spirit that animates the administration of the Local Funds as compared with the Imperial.

33. His Excellency the Governor-General in Council desires to express his satisfaction at the great progress already shewn in the Punjab towards the development of a system of Local provision for Local wants, to the importance of which public attention has recently been drawn in the Statement made on the announcement of the general financial arrangements for the year.

34. In addition to the Local Funds proper will be the Income Tax Fund, viz., 1 Lakh for the year 1861-62, and 1 Lakh for the year 1862-63. The allotment for the former year has already been appropriated with the approval of the Government of India, Rs. 75,000 to various roads; and Rs. 25,000 to Irrigation Works. The proposals for the fresh allotment have not yet been submitted.

35. On the whole, the sum available for Local Public Works for the year will be—

Local Funds proper	... 17½ Lakhs.
Income Tax, say	... 2 „
	<hr/> 19½ Lakhs.

36. The charges on the Imperial Revenues for the Guaranteed Railways are estimated at—

Controlling Establishment	... Rs. 20,000
Cost of land	... „ 75,000
	<hr/> Total Rs. 95,000

37. The estimated expenditure of the Guaranteed Capital may be taken at Rs. 21,00,000; this is considerably less than the sum named by the Punjab Government, but is believed to be as much as is likely to be spent.

It may be remarked that the Secretary of State has recently announced that he has authorized the Punjab Railway Company to raise Capital for the execution of the Railway from Delhi to Umritsur; the commencement of operations on this line may consequently be anticipated

in the coming cold season, and some additional expenditure on this score may eventually have to be met. The Estimate for cost of land allows Rs. 70,000 only for this purpose.

38. The aggregate outlay for all Public Works under Government control in the Punjab may then be estimated at about 1 Million Sterling, distributed as follows:—

Imperial outlay on Public Works proper	51 Lakhs.
Ditto for works of Guaranteed Companies	1 „
	<hr/> Total 52 Lakhs.
Local Funds, including Income Tax	19½ „
Guaranteed Capital	21 „
	<hr/> Grand Total 92½ Lakhs.

R. STRACHEY, *Lieut.-Col., R. E.,*
Secy. to the Govt. of India,
P. W. Dept.

FORT WILLIAM, }
3rd July 1862. }

(To be Continued.)



SUPPLEMENT TO The Calcutta Gazette.

SATURDAY, SEPTEMBER 6, 1862.

OFFICIAL PAPERS.

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Govt. of India, Public Works Department.

Public Works Budget for 1862-63.

(Continued from No. 44, page 288.)

ODDH BUDGET ORDERS, 1862-63.

The amount provisionally assigned to Oudh was 16 lakhs. After the Budget was drawn out the Chief Commissioner received notice of the grant of 2½ lakhs from the 1 per cent. of the Income Tax, and this has induced him to propose some modifications in the Budget, which are stated in his Secretary's letter. They will be noticed in detail in their proper places.

2. Provision has not been made in the Budget for the Opium Buildings required in the Province, and for these an extra grant of 1 lakh will be given.

3. The general result of the modifications made will then be as follows:—In Part I. an addition of Rs. 40,000 under Military; an addition of Rs. 1,46,000 under Civil; a reduction of Rs. 76,000 under Public Improvement, in works to be carried out by means of the 1 per cent. Fund; a reduction of Rs. 10,000 on Repairs, making a net addition of 1 lakh, and giving a total of 17 lakhs for the whole Budget allotment.

PART I.—ORIGINAL WORKS.

1.—MILITARY.

A. ARMY.

4. The Estimates for the whole requirements in Barrack and subsidiary buildings at Lucknow, Seetapore, Fyzabad, and Rae Bareilly were Rs. 63,42,782. Gonda is excluded from this

calculation, as it will not be occupied after the 27th Regiment (just gone there) leaves. The above sum provided for—

- 1 Regiment, European Cavalry.
- 5 " " Infantry.
- 6 Batteries, Artillery.

About Rs. 46,60,000 has been spent, and it is estimated that 14 lakhs more will be required, making a total of Rs. 60,60,000. Instead of five Infantry Regiments, as at first proposed, however, there will be only four, one being divided between Seetapore and Rae Bareilly. This should make a reduction of from 7 to 8 lakhs, being the charge for a Regiment, whereas the reduction anticipated by Major Crommelin is less than 3 lakhs. It is true that the accommodation of *two Wings* will cost more than that of one Regiment; and some buildings, not in the original Estimates, will have to be sanctioned. But the reduction should apparently be more than 3 lakhs. It is observed that the Chief Engineer has allowed something for the contingency of Gonda being kept up, and the buildings there completed, which probably will not be necessary, so that the reduction may be carried further than the sum he gives, and the amount necessary for the completion of the Military Buildings may fairly be taken at 10 or 12 lakhs.

5. The requisitions made by the Military Committees amount to 8 lakhs, of which 6½ are termed *indispensable*. But the Chief Engineer states distinctly that the men are at present very fairly provided for, and that the proposed assignment in the Budget of Rs. 3,60,000, to which the Chief Commissioner, in his letter, proposes to add Rs. 40,000, will very nearly provide all that is essential. There is not much good in deferring the expenditure which must be incurred, and the best way to treat the matter is, as is proposed for Burmah, to fix a sum to be spent on Military Works for each of the next three years, and to

leave the Military Authorities some discretion in making their own selection of the order in which the buildings should be taken up. It has consequently been already ordered that the allotments shall be as follows :—

1862-63	... Rs. 4,00,000
1863-64	... " 3,00,000
1864-65	... " 2,50,000

This, it is hoped, may provide for all really necessary buildings.

6. It will still be necessary, however, to call attention to the recent reductions of the strength of Regiments and Batteries, and to insist on the existing accommodation being completely utilized before additions for subsidiary purposes are carried out; also to pay strict attention to the necessity for not building more Family Quarters than are at the time actually required for the married men present with Regiments.

7. Nothing was entered in the Budget for the Lucknow demolition and clearance. It is very desirable that this should go on, and something may be given for it out of the additional grant of Rs. 40,000. Orders on most of these points have already been issued by the Government of India.

8. The total sum to be passed under Military will be Rs. 4,00,000.

2.—CIVIL ADMINISTRATION.

9. *Item No. 10.—Lucknow Central Jail.*—Estimate Rs. 3,20,911; spent Rs. 80,000; proposed Rs. 80,000.

The Judicial Commissioner presses for additional Jail accommodation, and for the completion of the Central Jail on the original plan with two Circles; this has already been authorized.

Item No. 11.—Divisional Jails at Fyzabad and Seetapoor.—Estimates each Rs. 1,44,510; spent Rs. 60,000; proposed Rs. 80,000.

The Chief Commissioner, in his letter, desires to add Rs. 20,000 for the enlargement of the District Jails or Hawalats, which are used as Jails for short-term prisoners.

Item No. 12.—Civil Buildings, Rs. 20,000.—Cutcheries chiefly are meant, for which a Plan has lately been sanctioned; but Tuhseels and Thannahs are also wanted. The Chief Commissioner says Deputy Commissioners' Cutcheries are urgently wanted both at Fyzabad and Gonda, and that he has authorized a commencement from the savings of the current year. This is to be regretted with regard to Gonda, as the vacation of the Barracks will make large buildings there available, and though the present Cutcherry is a deplorable structure, and possibly a dangerous one, shift might have been made to carry on for a year or two till the Barracks became vacant. The Chief Commissioner's attention has already been drawn to this. To meet the requirements of the Civil Administration as far as practicable an additional grant of Rs. 46,000 has already been promised, viz., Rs. 20,000 for Hawalats, Thannahs, Tuhseels, Rs. 26,000 for Cutcheries.

10. As before remarked a sum of 1 lakh of Rupees will be granted for Opium Buildings. The Designs and Estimates for these have been submitted, and have been referred to the Bengal Government for report. It may here be remarked that some confusion of ideas exists as to the way of providing for these buildings. It is, of course, just as necessary for the Oudh Administration to

provide for the Opium Buildings in its Budget as to provide for the Military Buildings. Whether the Opium Revenue appears as an element of Oudh income or not has nothing to do with the matter. The Public Works assignment for Oudh, as for all other Provinces, is made from the Imperial Funds, and is to meet all the requirements of the Government for whatever purpose. The subject, however, will better be dealt with specially, and the Government of India will hereafter issue further orders to remove all doubts on this subject.

11. The total sum granted under this head will then be Rs. 3,26,000.

3.—PUBLIC IMPROVEMENT.

12. Under this division the proposed expenditure is entirely on the main roads of the Province. The allotments, as finally proposed by the Chief Commissioner, after striking out certain amounts from the Imperial Budget, to be provided from the 1 per cent. Income Tax Fund, will be as follows :—

Item No. 13.—Road from Fyzabad to Allahabad.—Estimate Rs. 3,63,435; spent Rs. 2,81,861; proposed Rs. 75,439. This Road will be finished during the year (so far as it lies in Oudh), except the large bridges. Estimates of these are still wanted.

Item No. 14.—Road from Rae Bareilly to Dalmow and Futtehpour, N. W. P.—Estimate Rs. 94,561; spent Rs. 50,000; proposed Rs. 44,561. This should also be finished.

<i>Item No. 15.—Road from Lucknow to Fyzabad</i>	{ Estimates not submitted;
	{ spent Rs.
<i>Item No. 16.—Road from Lucknow to Byramghat</i>	{ 1,82,000; to be passed Rs. 1,50,000.

Item No. 17.—Road from Fyzabad to Gonda.—No Estimates; spent Rs. 40,000; to be passed Rs. 44,000.

Item No. 18.—Road from Lucknow to Seetapoor.—No Estimates; spent Rs. 15,000; to be passed Rs. 50,000.

The Estimates that are wanting, or parts of them for sections sufficient to go on with, are promised before long. No more delay should occur.

13. The total expenditure on these roads, including the proposed allotments from the Income Tax of 1861-62, will be as follows :—

	Budget revised.	1 per cent. 1861-62.	Total.
	Rs.	Rs.	Rs.
Fyzabad to Allahabad ...	75,439	40,000	1,15,439
Rae Bareilly to Dalmow ...	44,561	.....	44,561
Lucknow to Fyzabad and Byramghat ...	1,50,000	75,000	2,25,000
Fyzabad to Gonda ...	41,000	36,000	80,000
Lucknow to Seetapoor ...	50,000	24,000	74,000
	3,64,000	1,75,000	5,39,000

14. The total to be passed under *Public Improvement*, all being under *Communications*, will be Rs. 3,64,000.

15. And the total for Part I. will be Rs. 10,90,000.

PART II.—REPAIRS.

16. The total set down for Repairs is Rs. 2,10,000 against Rs. 2,00,338 last year. The sum allowed will be 2 lakhs only.

17. *Military Repairs*.—Rs. 1,01,184 certainly appear heavy for buildings which are nearly all built since 1858. But it seems difficult to reduce the amount, which is stated to be based on detailed Estimates; and it must be remembered that the pressure that was applied to hurry on the Military Buildings in Oudh caused some of them to be run up of inferior material; nearly half of the amount of the current repairs, Rs. 29,301, for improving the tiled roofs, is accounted for in this way. It is very difficult to establish a manufacture of good tiles at first, and it seems certain that much of the tiling should be renewed.

18. *Civil Administration*, Rs. 30,695, to be reduced to Rs. 25,695.

The chief item here is Rs. 25,000 put down in a lump sum for expenditure by the Civil Officers. It is very desirable that as much of the repairs as possible should be in their hands; but the sum should have been approximately distributed under Judicial and Revenue.

19. *Public Improvement*, Rs. 78,121, to be reduced to Rs. 73,121.

Rs. 78,121 is for road repairs, of which the bulk (Rs. 50,098) is for the *Cawnpore and Lucknow Road*. This is less than last year by Rs. 6,000, but still a great deal for 50 miles of road, though the traffic be very heavy, though the road has 20 feet width of kunker instead of 16 feet, as usual, on the Trunk Road. The Estimate for repairs on the Grand Trunk Road, in the North-Western Provinces Budget, is as follows:—

3rd Division	...	Rs. 1,29,839
4th "	...	" 1,29,000
5th "	...	" 86,550
6th "	...	" 73,600
		Rs. 4,18,989
Add special repairs...	...	" 6,782

Total Rs. 4,25,771

This is for 867 miles of Trunk Road, or at the rate of Rs. 491 a mile. Allowing one-fourth more for the greater width of metal on the Lucknow Road, this would be Rs. 614 a mile. And even after allowance for reduced expenditure on the Trunk Road, where the Railway relieves it, and for the concentrated traffic on the Lucknow Road, the charge is still too high. It will be expected that economy shall be exercised on this item, and, as stated in the general observations, the subject of Repairs is one calling for special consideration.

PART III.—ESTABLISHMENTS.

20. This is Rs. 2,50,000 against Rs. 2,24,850 last year; therefore, as the total Public Works assignment this year is lower by 2 lakhs, whilst the cost of Establishment has increased, Oudh loses the very economical position as to Establishments which it exhibited last year, though it is still moderate, 14.7 per cent. There has been an addition to the number of Assistants since the roads were commenced; also some promotion to provide for, as well as the provision of Military Pay and Allowances. The money to be spent from the 1 per cent. Income Tax Fund has not been taken into account in the above; if it were, it

would reduce the percentage of Establishment charge materially.

21. It is pointed out by the Chief Commissioner that the appointment of Dr. Cannon as Inspector of Jails transfers his salary (which he has drawn as a temporary Executive Engineer) to the Civil Department, and reduces the Budget charge for Establishments by Rs. 9,000. It will, however, be as well to leave the sum set down for Establishments at Rs. 2,50,000.

22. This concludes the consideration of the Imperial Budget, the revised distribution of which will be as follows:—

	Original Works.	Repairs.	Total.
	Rs.	Rs.	Rs.
MILITARY.			
Army	4,00,000	1,01,184	5,01,184
Total Military	4,00,000	1,01,184	5,01,184
CIVIL ADMINISTRATION.			
Revenue	1,00,000	10,967	1,10,967
General	...	1,650	1,650
Ecclesiastical	...	1,850	1,850
Judicial	2,26,000	11,328	2,37,328
Total Civil Administration	3,26,000	25,695	3,51,695
PUBLIC IMPROVEMENT.			
Communications	3,64,000	73,121	4,37,121
Total Public Improvement	3,64,000	73,121	4,37,121
Total	10,90,000	2,02,000	12,92,000
Reserve	...	...	1,60,000
Establishment	...	...	2,50,000
Grand Total	...	...	17,00,000

23. The estimated expenditure from Local Funds amounts in all to Rs. 6,02,661. It is distributed as follows:—

	Total.	Establishment.	Miscellaneous.	Accommodation for Travellers.	Bridges.	Roads.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Lucknow	2,18,754	1,800	1,08,835	...	10,042	8,077
Cawnpore	24,489	2,083	2,048	...	10,129	10,329
Durrabad	25,285	1,800	1,728	...	9,515	12,942
Sultanpur	23,825	2,320	2,376	1,260	1,545	10,480
Rae Bareilly	33,123	2,350	2,000	...	17,090	11,713
Pertabgarh	25,711	2,440	1,000	...	3,500	18,771
Pythia	75,768	2,800	23,790	...	29,993	19,235
Haridwar	47,881	2,400	9,850	12,215	10,310	12,597
Gonda	35,688	2,500	5,607	350	13,371	3,260
Seetapoor	31,520	2,520	3,683	3,000	6,304	15,086
Hurdwar	39,681	1,800	4,691	800	19,743	12,344
Malimunde	32,927	1,800	2,800	1,000	11,303	15,191
Grand Total	6,02,661	26,613	2,58,171	18,695	1,42,804	1,50,378